



रजिस्टर्ड न० पी०/एस०एम० 13.



# राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

खण्ड 26]	शिमला, शनिवार, 7 अक्टूबर, 1978/15 आश्विन, 1900	[संख्या 40—
विषय-सूची		
भाग 1	वैधानिक नियमों को छोड़ कर हिमाचल प्रदेश के राज्यपाल और हिमाचल प्रदेश हाई कोर्ट द्वारा अधिसूचनाएं इत्यादि	1074—1077
भाग 2	वैधानिक नियमों को छोड़ कर विभिन्न विभागों के प्रमुखों और जिला मैजिस्ट्रेटों द्वारा अधिसूचनाएं इत्यादि	1077 तथा 1106—1111
भाग 3	अविनियम, विधेयक और विधेयकों पर प्रवर समिति के प्रतिवेदन, वैधानिक नियम तथा हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश हाई कोर्ट, फाइनेंशियल कमिशनर तथा कमिशनर ग्राफ इन्कम-टैक्स द्वारा अधिसूचित आदेश इत्यादि	1078
भाग 4	स्थानीय स्वायत्त शासन: म्युनिसिपल बोर्ड, डिस्ट्रिक्ट बोर्ड, नोटिफाइड और टाउन एरिया तथा पंचायती राज विभाग	1079
भाग 5	वैयक्तिक अधिसूचनाएं और विज्ञापन	1079—1083
भाग 6	भारतीय राजपत्र इत्यादि में से पुनः प्रकाशन	1084—1106
भाग 7	भारतीय निर्वाचन आयोग (Election Commission of India) की वैधानिक अधिसूचनाएं तथा अन्य निर्वाचन सम्बन्धी अधिसूचनाएं	—
—	अनुपूरक	1112—1115

7 अक्टूबर, 1978/15 आश्विन, 1900 को समाप्त होने वाले सप्ताह में निम्नलिखित विज्ञप्तियां 'असाधारण राजपत्र, हिमाचल प्रदेश' में प्रकाशित हुईं:—

विज्ञप्ति की संख्या	विभाग का नाम	विषय
No. 7-1/78-Elec., dated the 3rd October, 1978.	Nirvachan Vibhag	The Himachal Pradesh Gram Panchayat (Election) (First Amendment) Rules, 1978.
No. LIR-D (6) 37/78, dated the 5th October, 1978.	Law Department	The Himachal Pradesh Krishi Vishva Vidyalaya Act, 1978 (Act No. 30 of 1978).
No. Div.-1/78-EEIA, dated the 26th September, 1978.	Emergency Excesses Enquiry Authority	Utilization of the services of Shri Mohan Singh Dhaulta, Deputy Superintendent of Police, Simla.
No. 1-FC/78-EEIA, dated the 26th September, 1978.	-do-	Utilization of the services of Shri M. L. Sharma, Deputy Superintendent of Police HAP

# भाग 1—वैधानिक नियमों को छोड़ कर हिमाचल प्रदेश के राज्यपाल और हिमाचल प्रदेश हाई कोर्ट द्वारा अधिसूचनाएं इत्यादि

## हिमाचल प्रदेश हाई कोर्ट

### NOTIFICATION

Simla-1, the 22nd September, 1978

No. HHC/GAZ/14-27/74-6527.—The Hon'ble the Chief Justice and Judges are pleased to accord *ex-post-facto* sanction to the grant of the following leave in favour of Shri Raghbir Kumar Gupta, Senior Sub-Judge-cum-Chief Judicial Magistrate, Hamirpur, Himachal Pradesh.

(i) 18 days earned leave with effect from 14-6-1978 to 1-7-78 with permission to suffix 2-7-78 being Sunday.

(ii) 12 days earned leave with effect from 20-7-1978 to 31-7-78.

Certified that Shri Raghbir Kumar Gupta has joined the same post at the same station from where he had proceeded on leave.

Certified further that Shri Raghbir Kumar Gupta would have continued to officiate as Senior Sub-Judge-cum-Chief Judicial Magistrate, Hamirpur but for his proceeding on leave.

By order,  
H. D. KAINTHLA,  
Registrar.

## हिमाचल प्रदेश सरकार

### PERSONNEL (A-II) DEPARTMENT

#### CORRIGENDUM

Simla-2, the 23rd September, 1978

No. PER(AP-II)-A(3)-9/76.—In this department notification of even number dated the 20 September, 1978, the word RULES occurring in the margin below the words SHORT TITLE AND COMMENCEMENT may be *deleted* and the figure "3" may be added before the word "Notwithstanding".

K. C. SHARMA,  
Joint Secretary.

### CO-OPERATION DEPARTMENT

#### NOTIFICATION

Simla-2, the 13th September, 1978

No. Co-op-F(6)-1/76.—In exercise of the powers conferred by section 50(2) of the Himachal Pradesh Co-operative Societies Act, 1968 (Act No. 3 of 1969) and in supersession of Revenue Department notification No. R. 86-5/50 dated the 13th January, 1950, the Governor, Himachal Pradesh is pleased to remit the stamp duty chargeable under any law for the time being in force in Himachal Pradesh in respect of any instrument executed by or on behalf of a co-operative society or by any officer or member thereof and relating to the business of such society or any class of such instruments or in respect of any award or order made under this Act. The Governor is further pleased to remit any fee payable under any law for the time being in force relating to the registration of documents or Court fees.

By order,  
ANANG PAL,  
Secretary.

## शिक्षा विभाग

### अधिसूचनाएं

शिमला-2, 31 अगस्त, 1978

संख्या शिक्षा-क0 (3)-3/78—राज्यपाल महोदय, हिमाचल प्रदेश के स्कूलों में पाठ्य पुस्तकों के निर्धारण हेतु इस विभाग की अधिसूचना संख्या ई0 डी0 एन0-11 ए(3)-3/74, दिनांक 7 अक्टूबर, 1977 के अन्तर्गत स्थापित की गई शिबिर समिति (एपेक्स कमटी) को उस के निर्वाचित कार्यभार समाप्त होने के कारण भंग (dissolve) करने के आदेश करते हैं।

आदेश से,  
भगवत चन्द्र नेगी,  
सचिव।

शिमला-171002, 12 सितम्बर, 1978

संख्या 1-341/70-पैक्ट0-एजू0-ए0—राज्यपाल, हिमाचल प्रदेश आदेश देते हैं कि श्री नखतर सिंह, उप-शिक्षा निदेशक, धर्मशाला, 58 वर्ष की आयु पूरी होने पर 24 जून, 1979 (बाद-दोसहर) सेवा-निवृत्त हो जाएंगे।

भगवत चन्द्र नेगी,  
सचिव।

### FOREST FARMING AND ENVIRONMENTAL CONSERVATION DEPARTMENT

#### NOTIFICATIONS

Simla-2, the 17th August, 1978

No. Fts. (C) 5-1/74.—In exercise of the powers conferred upon him under sections 3 and 4 of the Punjab Land Preservation (Chos) Act, 1900, the Government of Himachal Pradesh is pleased to cancel the notifications Nos. 512 Ft. and 513 Ft. dated 2-3-43 issued by the Punjab Government, Development (Forest) Department, as applicable in Chhota Bhagla area, District Kangra of erstwhile Punjab State, now in Himachal Pradesh, with immediate effect.

Simla-171002, the 1st September, 1978

No. 1-20/69-SF(Est).—The Governor, Himachal Pradesh, is pleased to reorganise the territorial forest divisions in Himachal Pradesh from 23 existing divisions to 27 by adding the following four territorial divisions instead of existing four Plantation Divisions:—

1. Territorial Forest Division Renuka at Renuka. Area 30,834 hec. with four ranges, namely, Renuka, Sangrah, Shillai and Bhagani.
2. Territorial Forest Division Karsog at Karsog. Area 44,669 hec. with four ranges, namely, Karsog, Seri, Magru and Pangana.
3. Territorial Forest Division Upper Ravi at Chamba. Area 1,53,754 hec. with four ranges, namely, Upper Chamba, Chhat-rari, Bharmour and Trehta along with Chamba Depot.

4. Territorial Forest Division Palampur at Palampur. Area 1,40,007 hacts. with five ranges, namely, Palampur, Bajnath, Khera, Malahan and Uhl.

2. The area in respect of the above-mentioned new territorial divisions has been carved out from the existing territorial divisions.

3. The Chief Conservator of Forests, Himachal Pradesh, will notify the reorganisation of forest ranges to constitute the reorganised territorial divisions.

4. The staff presently posted in the existing four Plantation Divisions will move to the newly created territorial divisions along with the furniture and other equipment etc. as under:—

- |                                    |                                      |
|------------------------------------|--------------------------------------|
| 1. Plantation Division Rajgarh.    | Forest Division Renuka.              |
| 2. Plantation Division Kulu        | Forest Division Karsog.              |
| 3. Plantation Division Chamba.     | Forest Division, Upper Ravi, Chamba. |
| 4. Plantation Division Dharamsala. | Forest Division Palampur.            |

5. The record will be retained or transferred according to the new jurisdictions in accordance with the operational areas of the reorganised divisions.

6. The Governor of Himachal Pradesh is further pleased to order that henceforth the plantation work in the State will be carried out by the territorial divisions.

R. C. GUPTA,  
Secretary.

Simla-2, the 4th September, 1978

No. 11-56/75-SF.—In Supersession of this Department notifications of even number, dated the 9th September, 1975 and 11-11-1975 and, in exercise of the powers conferred by sub-section (2) of section 2 of the Indian Forest Act, 1927 (16 of 1927), the Governor, Himachal Pradesh is pleased to appoint the Managing Director, Director (Marketing), General Managers/Divisional Managers, Sub-Divisional Managers/Depot. Officers, Assistant Managers/Forest Rangers, Deputy Rangers/Foresters, Forest Guards/Timber Guards/Resin Guards, Timber Watchers/Resin Watchers Depot Watchers/Depot Chowkidars, Boat Men, Tarroors and Drainman of Himachal Pradesh State Forest Corporation limited as Forest Officers to do all acts in connection with the protection of resin and timber and exercise all powers that may be done or exercised by a Forest Officer in this behalf under the Act or rules made thereunder.

### CORRIGENDUM

Simla-2, the 8th September 1978

No. 8-1/71-SF.—In exercise of the powers conferred by section 30 of the Indian Forest Act, 1927 and all other powers enabling him in this behalf, the Governor of Himachal Pradesh is pleased to direct that the following amendments shall be made in the Schedule appended to Himachal Pradesh Government Notification No. 3-2/70-SF, dated 13-6-1970:—

"Delete first line of schedule i. e.  
D. P. Dada Chatwal C. I. b 40 acres".

By order,

R. C. GUPTA,  
Secretary.

## GENERAL ADMINISTRATION DEPARTMENT 'A SECTION'

### NOTIFICATION

Simla-171002, the 4th September, 1978

No. GAD-A(G)6-1/77.—In partial modification of this Government notification of even number, dated the 22nd October, 1977, it is hereby notified that public holiday on account of Idu'l Fitr will be observed on Tuesday the 5th September, 1978 (corresponding to Bhadra 14, 1900), instead of 6th September, 1978 in all the public offices of Himachal Pradesh Government throughout the Pradesh.

2. It will also be a holiday within the meaning of section 25 of the Negotiable Instruments Act, 1881.

L. HMINGLIANA TOCHHAWNG,  
Chief Secretary.

## HEALTH AND FAMILY WELFARE DEPARTMENT

### NOTIFICATION

Simla-2, the 17th August, 1978

No. HFW-B(9)-7/78.—Consequent upon their absorption/appointment in the H. P. State Health Cadre, the Governor, Himachal Pradesh, on the recommendations of the Departmental Promotion Committee, is pleased to confirm the following Doctors against the posts of GDO I with effect from the date mentioned against each:—

Sr. No.	Name of Doctor	Date of regular appointment	Date of confirmation
1.	Deleted		
2.	Dr. Jiwan Lal	9-9-1966	24-1-1974
3.	Dr. Damyanti Kapoor	9-9-1966	24-1-1974
4.	Dr. Shiv Dev Singh	9-9-1966	24-1-1974
5.	Dr. J. C. Sharma	9-9-1966	24-1-1974
6.	Dr. (Mrs) Kamla Ahluwalia	9-9-1966	24-1-1974
7.	Dr. O. P. Mallick	9-9-1966	24-1-1974
8.	Dr. B. K. Banerjee	9-9-1966	24-1-1974
9.	Dr. N. P. Sharma	20-9-1968	24-1-1974
10.	Dr. S. N. Jha	9-9-1966	24-1-1974
11.	Dr. S. N. Batra	9-9-1966	24-1-1974
12.	Dr. S. D. Bhardwaj	9-9-1966	24-1-1974
13.	Dr. S. K. Dass Gupta	9-9-1966	24-1-1974
14.	Dr. G. C. Aggarwal	9-9-1966	24-1-1974
15.	Dr. (Mrs.) Sukhvarsha Bali	9-9-1966	24-1-1974
16.	Dr. O. P. Sharma	9-9-1966	24-1-1974
17.	Dr. Brij Mohan Lal	9-9-1966	24-1-1974
18.	Dr. (Mrs.) Rama	1-11-1966	24-1-1974
19.	Dr. J. S. Sond	1-11-1966	24-1-1974
20.	Dr. Rama Kant	1-11-1966	24-1-1974
21.	Dr. (Mrs.) Nirmal Sachdeva	1-11-1966	24-1-1974
22.	Dr. S. S. Sooch	1-11-1966	24-1-1974
23.	Dr. Om Parkash	1-11-1966	24-1-1974
24.	Dr. R. L. Sharma	1-11-1966	24-1-1974
25.	Dr. Prem Chand	1-11-1966	24-1-1974
26.	Dr. Surjit Singh	1-11-1966	24-1-1974
27.	Dr. K. L. Chadha	1-11-1966	24-1-1974
28.	Dr. J. K. Kakkar	1-11-1966	24-1-1974
29.	Dr. B. P. Vij	1-11-1966	24-1-1974
30.	Dr. R. P. Attreya	1-4-1968	24-1-1974
31.	Dr. K. C. Sharma	22-5-1971	24-1-1974
32.	Dr. B. S. Vakil	22-5-1971	24-1-1974
33.	Dr. Shiv Lal Malhotra	22-5-1971	24-1-1974
34.	Dr. K. L. Kapoor	22-5-1971	24-1-1974
35.	Dr. (Miss.) Manorama Kaushal	22-5-1971	24-1-1974
36.	Dr. V. N. Gupta	22-5-1971	24-1-1974
37.	Dr. Desh Pal Mohil	22-5-1971	24-1-1974
38.	Dr. J. A. Desouza	22-5-1971	24-1-1974
39.	Dr. (Mrs.) Prem Ghandhi	22-5-1971	24-1-1974
40.	Dr. Brij Behari Lal Kapoor	22-5-1971	24-1-1974
41.	Dr. Banwari Lal Gupta	22-5-1971	24-1-1974
42.	Dr. (Mrs.) M. Singh	22-5-1971	24-1-1974
43.	Dr. T. R. Bhardwaj	22-5-1971	24-1-1974

2. The above order will not confer any right of seniority to any doctor as the above names have not been mentioned in order of seniority.

A. N. VIDYARTHI,  
Secretary.

## LABOUR DEPARTMENT

### NOTIFICATIONS

Simla-171002, the 7th September, 1978

No. 10-55/73-SI-Vol. II.—In exercise of the powers vested in him under sub-section (2) of section 65 and sub-section 2 of section 55 of the Factories Act, 1948 (Act No. LXIII of 1948) the Governor, Himachal Pradesh is pleased to grant exemption to the factory Himachal Pradesh Government Press, Simla-171003 District Simla from the provisions of Sections 51, 52, 54 and 56 of the said Act for a period of three months with effect from 13-7-1978 to 12-10-1978 to enable the factory to deal with the urgent and exceptional pressure of work subject to the following conditions:—

- (i) the total number of hours of work in any day shall not exceed twelve;
- (ii) the spreadover, inclusive of intervals for rest, shall not exceed thirteen hours in any one day;
- (iii) the total number of hours of work in any week including overtime, shall not exceed sixty;
- (iv) no worker shall be allowed to work overtime, for more than seven days at a stretch and the total number of hours of overtime work in any quarter shall not exceed seventy-five.
- (v) that all the workers so exempted shall be paid for the overtime at the rate prescribed in Section 59 of the said Act.

By order,  
A. N. VIDYARTHI,  
Secretary.

Simla-171002, the 7th September, 1978

No. 7-51/76-LEP-Shram Vol. II.—In exercise of the powers conferred under para 27-A of the Employees' Provident Funds Scheme, 1952 framed under the Employees' Provident Funds Act, 1952, the Governor of Himachal Pradesh is pleased to grant exemption to the employees of the Himachal Pradesh Fruit Canning Unit, Dhaula Kuan, District Sirmur (H.P.) who are entitled to the benefits of G. P. F. Pension-cum-Gratuity and retirement benefits which separately or jointly are on the whole not less favourable than the benefits provided under the said Act and the said scheme from the operation of all provisions of the Employees Provident Funds Scheme, 1952, subject to the following conditions:—

- (i) that the employer shall not at any time after the exemption without the leave of the Central Government reduce the quantum of benefits in the nature of G.P.F., retirement gratuity or old age pension etc. or other such benefits to which such class of employees were entitled to at the time of the exemption;
- (ii) that the employer shall in respect of such class of employees maintain such accounts, submit such returns, provide such facilities for inspection pay, such inspection charges as the Central Government may direct from time to time.

A. N. VIDYARTHI,  
Secretary.

## LOK NIRMAN VIBHAG

### NOTIFICATIONS

Simla-2, the 4th September, 1978

No. 9-13/73/PW 'B'.—Whereas it appears to the Governor, Himachal Pradesh that the land is required to be taken by the Government at public expense for public purpose, namely for construction of Indora-Rey road km. 1 to 8 (Indora side) Tehsil Nurpur, District Kangra.

It is hereby declared that the land described in the specification below is required for the above purpose.

This declaration is made under the provision of section 6 of the Land Acquisition Act, 1894 to all whom it may concern and under the provisions of section 7 of the said Act, the Collector, Land Acquisition H. P. W. D., Kangra is hereby directed to take order for the acquisition of the said land.

A plan of the land may be inspected in the office of the Land Acquisition Officer, H. P. W. D., Kangra.

### SPECIFICATION

District : KANGRA Tehsil : NURPUR

Name of village	Khasra No.	Area in acres
1	2	3
INDORA	251, 280/2, 281/2, 282, 308, 314/2, 316, 320/2, 373/2, 374/2, 375/2, 402/2, 689/2, 691, 718/2, 719/2, 721/2, 743/2, 744/2, 283.	2.02
SANAUR	8/1, 10/1, 11/1, 12/1, 13/1, 14/1, 15/1, 180/1, 202/1, 203/1.	2.78
GHANDRAWN	1/1, 2/1, 6/1, 7/1, 8/1, 10, 14/1, 15/1, 16/1, 18/1, 19/1, 20/1, 30/1, 308/1, 318/1, 319/1, 320/1, 321, 322/1, 323, 324/1, 325/1, 337/1, 338/1, 339/1, 343/1, 344/1, 345/1, 346/1, 347/1, 348/1, 363/1, 364/1, 367/1, 368, 369/1, 448/1, 449/1, 458/1, 468/1, 469/1, 471/1, 473/1, 474/1, 475/1, 480/1, 481/1, 482/1, 483/1, 497/1, 533/1, 536/1, 537/1, 538/1, 539/1, 540/1, 541/1, 542/1, 545/1, 549/1, 551/1, 552/1, 555/1, 556/1, 559/1, 560/1, 561/1, 612/1, 613/1, 614/1, 616/1, 618/1, 619/1, 620, 621/1, 622, 623, 624, 625/1, 626, 627/1, 683/1/1, 684/1, 685/1, 686, 687/1, 688/1, 689/1, 690/1, 691, 692/1, 694/1, 695/1, 696, 697/1.	7.06
GHAGWAN	2/1, 221/1, 227/1, 229/1, 230, 231, 232/1, 233, 234/1, 235, 236, 241/1, 257/1, 258, 259/1, 260/1, 261/1, 262, 263/1, 264, 265/1, 266, 267, 268/1, 271/1, 272,	4.58

1	2	3
	273, 274/1, 275/1, 279, 280, 281/1, 282/1, 283, 284/1, 292/1, 293, 293/1/1, 294, 294/1/1, 295/1, 296/2/1, 297/1, 307/1, 308/1, 309/1, 310, 311, 313, 314, 315, 317, 318, 335, 336, 337/1, 377/1, 378, 379, 380, 381/1, 382, 383/1, 384/1, 385, 386/1.	
	Total ..	16.44

Simla-2, the 20th September, 1978

No. 9-16/73/PW-B.—Whereas it appears to the Governor, Himachal Pradesh that land is likely to be required to be taken by the Himachal Pradesh Government at the public expense for a public purpose namely for the construction of Nangal-Mubarkpur-Talwara Road, it is hereby notified that land in the locality described below is likely to be required for the above purpose.

This notification is made under the the provision of section 4 of the Land Acquisition Act, 1894 to all whom it may concern in exercise of the powers conferred by the aforesaid section, the Governor, Himachal Pradesh is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by that section.

Further, in exercise of the powers under section 17(4) of the said Act, the Governor of Himachal Pradesh is pleased to direct that the provisions of section 5-A will not apply in regard to this acquisition.

#### SPECIFICATION

District: UNA		Tehsil: AMB	
Village 1	Khasra No. 2	Area K. M. 3 4	
DAULATPUR	3701/2214	0	7
	3702/2214	0	17
	2215	0	4
	3705/3168	0	2
Total ..		1	10

By order,  
B. C. NEGI,  
Commissioner-cum-Secretary.

#### RURAL INTEGRATED DEVELOPMENT DEPARTMENT

#### ORDER

Simla-2, the 29th September, 1978

No. RID-I-B(15)48/76.—Consequent upon the transfer of the Assistant Engineer (Dev.) Chamba, the Governor, Himachal Pradesh, is pleased to order that the Block Development Officer Chamba will act as the Drawing and Disbursing Officer in respect of the office of the Assistant Engineer (Development) Chamba, in addition to his own duties without any remuneration, till regular Assistant Engineer joins there.

The matter with regarding to the exercising of various powers by the BDO, Chamba will be governed in accordance with the Government of India instructions No. (I) below F.R. 49.

ANANG PAL,  
Secretary.

### भाग 2—वैधानिक नियमों को छोड़ कर विभिन्न विभागों के अध्यक्षों और जिला मैजिस्ट्रेटों द्वारा अधिसूचनाएं इत्यादि

#### AGRICULTURE DEPARTMENT

#### NOTIFICATION

Simla-5, the 22nd September, 1978

No. 9-1/76-Agr-III.—In exercise of powers vested in me vide sub-para-2 of Rule 1.26 of Himachal Pradesh Financial Rules, 1971 (Vol-I) and rule 191 of Supplementary Rules, I hereby declare all the District Co-operative and Supplies Officers as Drawing and Disbursing Officers in respect of the following schemes—

1	2	3
	(ii) Distribution of fertilizer, Grant-in-aid/Contribution Subsidy.	Supplies Officers.
2.	305—Agriculture (Plan) (e) Mannure and Fertilizer, (e) (vii) Service Supply scheme.	-do-

Sl. No.	Name of Schemes	Designation of Officers to whom the powers of D.D. O. delegated.
1	2	3
1.	305—Agriculture (Plan)(e) Mannure and fertilizer, (e)	All District Co-op. and

The Controlling Officers for these Heads of Accounts will be respective Dy. Directors of Agriculture/Project Officers of the district concerned and they would continue to enjoy these powers and control the District Co-operative and supplies Officers as well to watch the flow of expenditure and control of budget.

B. S. JOGI,  
Director.

**भाग 3—प्रविनिष्य, विधेयक और विधेयकों पर प्रवर समिति के प्रतिवेदन, वैधानिक नियम तथा हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश हाई कोर्ट, फाइनेंशियल कमिशनर तथा कमिशनर आफ इन्कम-टैक्स द्वारा अधिसूचित आदेश इत्यादि**

**PERSONNEL DEPARTMENT**

**NOTIFICATION**

*Simla-2, the 23rd September, 1978*

No. PER(A-1)-B(2)-3,75.—In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and all other powers enabling him in this behalf, the Governor, Himachal Pradesh hereby makes the following rules further to amend the Himachal Pradesh Administrative Service Rules, 1973:—

2. These rules may be called the Himachal Pradesh Administrative Service (Second Amendment) Rules, 1978.

3. These shall come into force with effect from the date of issue of this notification.

4. In the Himachal Pradesh Administrative Service Rules, 1973, Sub-Rule (1) of Rule 10 shall be substituted as under:—

*Rule—10(1):* A competitive examination hereinafter called "the examination" the regulation of which are contained in Appendix-III to these rules shall be held at any place in Himachal Pradesh each year in the months of August/September for the purpose of selection by competition of many candidates for the service as the Governor may determine;

L. HMINGLIANA TOCHHAWNG,  
*Chief Secretary.*

**EXCISE AND TAXATION DEPARTMENT**

**NOTIFICATION**

*Simla-2, the 22nd September, 1978*

No. 19-37/71-E&T (Secft).—In exercise of the powers conferred by proviso to Article 309 of the Constitution of India and all other powers enabling him in this behalf, the Governor, Himachal Pradesh in consultation with Himachal Pradesh Public Service Commission is pleased to make the following rules further to amend the Himachal Pradesh Excise and Taxation Department Class-III (Ministerial Superintendent and Head Assistants Service (Recruitment, Promotion and Certain Conditions of Service) Rules, 1974, notified vide notification of even number, dated 3-9-1974, as amended from time to time, namely:—

1. *Short title and commencement.*—(i) These Rules may be called the Himachal Pradesh Excise and Taxation Deptt. Class-III Ministerial Superintendent and Head Assistants Service (Recruitment, Promotion and Certain Conditions of Service) (Third Amendment) Rules, 1978.

(ii) These shall come into force from the date of issue of this notification.

2. *Amendment to rule 5 of the said Rules.*—(1) Existing sub-rule (1) of rule 5 of the Himachal Pradesh Excise and Taxation Deptt. Class-III Ministerial Superintendent and Head Assistants Service (Recruitment, Promotion and Certain Conditions of Service) Rules, 1974, shall be substituted as under:—

(1) A candidate for appointment to any service or post must be,—

- (a) a citizen of India, or
- (b) a citizen of Nepal, or

(c) a subject of Bhutan, or

(d) a Tibetan refugee who came over to India before the 1st January, 1962 with the intention of permanently settling in India, or

(e) a person of Indian origin who has migrated from Pakistan, Burma, Lanka, East African countries of Kenya, Uganda, the United Republic of Tanzania (formerly Tanganyika and Zanzibar) Zambia, Malawi and Ethiopia with the intention of permanently settling in India:

Provided that a candidate belonging to categories (b), (c), (d) and (e) shall be person in whose favour a certificate of eligibility has been issued by the State Government/Government of India.

A candidate in whose case a certificate of eligibility is necessary may be admitted to an examination or interview conducted by the Himachal Pradesh Public Service Commission or other recruiting authority, but the offer of appointment may be given only after the necessary eligibility certificate has been issued to him by the Government of Himachal Pradesh/Government of India.

B. C. NEGI,  
*Secretary.*

**REVENUE DEPARTMENT**

**NOTIFICATION**

*Simla-2, the 29th August, 1978*

No. Rev.-I(B)-6-2/76.—In exercise of the powers conferred by proviso to Article 309 of the Constitution of India and all other powers enabling him in this behalf, the Governor, Himachal Pradesh is pleased to amend the Himachal Pradesh Kanungo Service Rules, 1951 contained in Chapter 2 of the Himachal Pradesh Land Records Manual, as follows:—

*Short title and commencement.*—(i) These Rules may be called Himachal Pradesh Kanungo Service (First Amendment) Rules, 1978.

(ii) These amendments shall come into force with immediate effect.

2. In Rule 7 of the Himachal Pradesh Kanungo Service Rules, 1951, the following shall be added as second proviso below the existing proviso:—

"Provided further that a District Kanungo (Sadar Kanungo) may be liable to be transferred and posted in any district in Himachal Pradesh. In case, however, it is found that he has failed to discharge his duties properly because of his connections in his home district or in the district where he owns property and it is undesirable to keep him there, he shall necessarily be transferred to another district."

By order,  
H. S. DUBEY,  
*Secretary.*

# भाग 4—स्थानीय स्वायत्त शासन: म्युनिसिपल बोर्ड, डिस्ट्रिक्ट बोर्ड, नोटिफाइड और टाउन एरिया तथा पंचायती राज विभाग

## LOCAL SELF GOVERNMENT DEPARTMENT

### NOTIFICATION

Simla-2, the 22nd September, 1978

No. LSG. C(9)-28/78.—In exercise of the powers conferred by sections 60 and 61 read with sub-sections (i) (a) of section 257 of the H. P. Municipal Act, 1968 (Act. No. 19 of 1968), it is hereby notified with the previous approval of the Governor, Himachal Pradesh that the notified Area Committee, Ghumarwin, in Bilaspur district, has imposed a House Tax at the rate of 50 paise per house per month.

This tax will come into force w.e.f. 1st January, 1979.

By order,  
ATTAR SINGH,  
Secretary.

पंचायती राज विभाग

आदेश

शिमला-2, 25 सितम्बर, 1978

सं० पी० सी० एच० एच० ए०(5)-134/77.— क्योंकि श्री विष्णुराम, प्रधान, ग्राम पंचायत गगल, तहसील व जिला कांगड़ा के विरुद्ध हिमाचल प्रदेश पंचायती राज अधिनियम 1968 की धारा 54 (2) तथा ग्राम पंचायत नियम, 1971, के नियम 77 के अन्तर्गत जाँच करने पर, वे निम्न आरोपों के दोषी पाए गए थे:—

1. प्रधान श्री विष्णुराम ने प्रस्ताव संख्या 36, दिनांक 20-12-73, प्रस्ताव संख्या 4 से 9, दिनांक 3-4-75, प्रस्ताव संख्या 26, दिनांक

9-6-75 को उक्त दिनों पंचायत की बैठक की कार्यवाही ममाथी के उपरान्त कुछ सदस्यों पंचों के सहायता में पारित किया जो अनुचित व अवैध है।

2. उन्होंने अपने पास मार्च 73 से जुलाई 77 तक लगातार निर्धारित राशि से अधिक रुपया रखा और इस हेतु प्रस्ताव संख्या 26 दिनांक 9-6-75, मुद्रांक 3000 रु० नकद शेष पारित करवाया।

3. उन्होंने दिनांक 15-6-75, 30-6-75 की 21-9-77 को विशेष बैठक बुलाई परन्तु पंचों को उनके सूचना नियम 22 को अन्तर्गत 7 दिन पूर्व नहीं दी।

4. पंचायत ने प्राथमिक स्कूल भवन, निर्माण दुकान 3 पंचायत घर के बरामदे तथा भण्डार गृह (store) निर्माण पर, क्रमानुसार 5189-47 रु० 12457-52 रु० तथा 400-64 रुपये मूल्यांकित राशि से अधिक व्यय किए, जिसका उन्तरदायित्व प्रधान पर है।

5. प्रधान ने ग्रामों के चार वृक्ष कटवाए परन्तु उससे निकाली गई इमारती तथा जलाने की लकड़ी का कोई हिसाब नहीं रखा।

क्योंकि श्री विष्णु राम का कारण बताओ नोटिस पर प्राप्त उत्तर जाँच उपरान्त संतोषजनक नहीं पाया गया ;

अतः राज्यपाल, हिमाचल प्रदेश, शिमला हिमाचल प्रदेश पंचायती राज अधिनियम, 1968 की धारा 54 के अन्तर्गत श्री विष्णु राम प्रधान ग्राम पंचायत, गगल को उनके पद से निष्काशित करने तथा अगले पाँच वर्षों में पंचायत चुनाव में भाग लेने के प्रयोग कोषित करने के लिये प्रदेश प्रदान करते हैं।

हस्ताक्षरित  
अवर सचिव।

## भाग 5—व्यक्तिगत अधिसूचनाएं और विज्ञापन

### HIMACHAL PRADESH MARKETING BOARD (MARKET COMMITTEE)

#### NOTIFICATION

Simla-5, the 25th September, 1978

No. HMB/5-8/77.—In exercise of powers conferred by sub-sections (2 & 3) of section 10 of the Himachal Pradesh Agricultural Produce Markets Act, 1969 (Act No. 9 of 1970) and all other powers enabling the Board in this behalf, the Himachal Pradesh Marketing Board appoint the persons mentioned in the columns 2, 3 and 4 of the schedule as members of the Market Committee Una:—

#### SCHEDULE

Name of the Market Committee	Producer Member	Dealer Member	Official Member
1	2	3	4
Una	1. Sh. Dharam Singh, Vill. Majal, P. O. Lathiani, District Una.	Will be nominated later on.	Deputy Commissioner. Una.
	2. Shri Joginder Singh, Vill. & P.O. Pandoga, Teh. & Distt. Una.		

3. Shri Rattan Chand, Vill. Indora, P. O. Amb., Distt. Una.
4. Shri Bir Singh, Pradhan, Gram Panchayat, Vill. Behar, Jaswa, Distt. Una.
5. Shri Rikhi Ram, Vill. & P.O. Dehla, Distt. Una.

By order,  
B. S. JOGI,  
Chairman.

#### NOTICE UNDER ORDER 5, RULE 20, C.P.C.

In the Court of Rup Chand Sharma, Sub-Judge(3), Simla

In Case:—

Shri Brestu son of Shri Jhara, resident of village Shanol, Pargana Bari, Tehsil and District Simla  
..Plaintiff.

Versus

1. Shri Najro, 2. Shri Nasla son of Shri Nakhru, resident of village Shanol, Pargana Bai, Tehsil and District Simla  
..Defendants.



3. Shri Chet Ram son of Bhria, 4. Shri Kanshi Ram, 5. Surat Ram sons of Gursoo, 6. Shri Amar Dutt son, 7. Smt. Maina daughter, 8. Smt. Kalavati daughter, 9. Smt. Amkoo widow of Shri Balak Ram, 10. Shri Tuls Ram son of Ishroo, 11. Smt. Durgu wd/o Narainu, 12. Shri Surat Ram, 13. Kanshi Ram sons of Shri Bazroo 14. Shri Almoo son of Shri Tulsia, 15. Shri Ram Lal son of Shri Nadi Ram, 16. Shri Gian Chand son of Shri Bija Ram all residents of village Shanol, Pargna Bari, Tehsil and District Simla, Himachal Pradesh.

Proforma-Defendants.

#### SUIT FOR PERMANENT INJUNCTION

Whereas in the above noted case it has proved to the satisfaction of this court that the Proforma Defendants No. 11 and 14 Smt. Durgu wd/o Narainu resident of village Shanol, Pargna Bari, Tehsil and District Simla and Shri Almoo son of Shri Tulsia resident of village Shanol, Pargna Bari, tehsil and District Simla respectively cannot be served by ordinary process as the summons issued to the Proforma Defendants No. 11 & 14 have been received back as unserved.

Hence, a notice under order 5, rule 20, C.P.C. is hereby issued against the Proforma Defendants No. 11 & 14 (noted above) to appear in this court on 6-11-1978 at Simla, personally or through advocate otherwise *ex parte* proceeding shall be taken against the said Proforma Defendants (No. 11 and 14) Smt. Durgu and Shri Almoo.

Given under my hand and seal of this Court this 26th day of September, 1978.

RUP CHAND SHARMA,  
Sub-Judge(3), Simla.

Seal.

#### PROCLAMATION UNDER ORDER, 5 RULE 20 C.P.C.

In the Court of Mrs. Aruna Kapur, Sub-Judge (II), Simla,

CIVIL SUIT No. 78/1 OF 1978

In Case: The Punjab & Sind Bank Ltd. Simla Through the Manager Ritz Annexe, Simla

Versus

Kanti Parshad Dogra etc.

To

1. Kanti Parshad Dogra s/o B. L. Dogra, Jagat Cottage Sankli, Simla, presently Government Contractor Govt. Qrs. Paonta Sahib, Sirmur.

2. Jia Lal Chauhan s/o Inder Singh, Manager, H. P. Land Mortgage Bank, Simla, H. P.

Whereas in the above noted case, it has proved to the satisfaction of this Court that the above noted defendants are evading the service of the summons and cannot be served in the normal course of service, hence this proclamation is hereby issued against them to appear in this court on the date fixed for hearing on 19-10-78 at 10 A.M. personally or through an authorised agent or pleader to defend the case, failing which *ex parte* proceeding will be taken against him/them.

Given under my hand and the seal of the Court this 14th day of September, 1978.

Seal.

ARUNA KAPUR,  
Sub-Judge (II), Simla.

#### PROCLAMATION UNDER ORDER 5, RULE 20, CPC

In the Court of Shri J. N. Barowalia Sub-Judge 1st Class, Una

CASE NO. 121 of 1977

Babu Ram Versus Mast Ram etc.

Vs: Prakash Chand, 2. Madan Lal ss/o Rikhi Ram, Caste Brahman, r/o Sukhrial, Tappa Dhar Chamukha, Sub-Tehsil Bangana, District Una.

Whereas in the above noted case, it has proved to the satisfaction of this Court that the above noted defendants are evading the service of the summons and cannot be served in the normal course of service; hence this proclamation is hereby issued against them to appear in this Court on the date fixed for hearing on 7-11-1978 at 10 A.M. personally or through an authorised agent or pleader to defend the case, failing which *ex parte* proceedings will be taken against them.

Given under my hand and the seal of the Court this 14th day of September, 1978.

J. N. BAROWALIA,  
Sub-Judge 1st Class.

इस्तहार जेर आर्डर 5, रूल 20, सी0 पी0 सी0

व अदालत श्री इन्द्र राम, उप-न्यायाधीश, सरकाघाट, जिला मण्डी, हिमाचल प्रदेश

मिसल नं0 3/75

रंगन लाल पुत्र तना, निवासी बरोग, इलाका कमलाह, तहसील सरकाघाट, जिला मण्डी, हिमाचल प्रदेश \*वादी।

बनाम

किशन बौरा

दावा बखलयादी

\*प्रतिवादीगण।

उपरोक्त मुकदमा में जान चन्द पुत्र माधु, निवासी बरोग, इलाका कमलाह, तहसील सरकाघाट, जिला मण्डी को अदालत हुआ से कई बार ममन जारी किये जो कि बिना तामील प्राप्त हुए; अतः अदालत हुआ को पूरा विश्वास हो चुका है कि उपरोक्त प्रतिवादी पर साधारण तौर पर तामील होना कठिन है।

अतः प्रतिवादी जान चन्द पुत्र माधु, निवासी बरोग, इलाका कमलाह, तहसील सरकाघाट को बजरिया इस्तहार सूचित किया जाता है कि मिति 1-11-78 को सुबह 10 बजे असालतन या वकालतन हाजर होकर मुकदमा की पैरवी करें अन्यथा इसके विरुद्ध कार्यवाही एक तरफा अमल में लाई जावेगी।

आज दिनांक 25-9-1978 को हमारे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

इन्द्र राम,  
सब-जज।

अदालती इस्तहार

व अदालत श्री परमा नन्द, ऐसिस्टेंट कुलेक्टर सैकण्ड ग्रेड (नायब तहसीलदार), मोलन

मुकदमा नम्बर 23/78 बाबत दस्तुती इन्दाज खसरा गरदावरी अराजी खाना/खतौनी नम्बर 1/1 मिन खसरा नम्बर 83 तादादी 1-16 बिसवा बाग मोजा बीगड़, परगना भरोली, तहसील सोलन, जिला मोलन।

श्री मोहनीया पुत्र नाथू राम साकिन मोजा बीगड़, परगना भरोली कला, तहसील व जिला सोलन

\*सायल



**बनाम**

(1) श्री प्रेम दत्त (2) श्री गणेश दत्त पुत्र लछमी नन्द (3) विद्या देवी, (4) मैना, (5) बच्चू, (6) नारायण दत्त, (7) लीला देवी पुत्री श्री लछमी नन्द पुत्र जानकी राम, (8) केशवा नन्द, (9) रूप नारायण पुत्र कपूर चन्द, (10) श्रीमती दीवारी, (11) तारा पुत्री कपूर चन्द पुत्र जानकी राम साकिन मौजा छरांगी, तहसील सोलन, जिला सोलन, (12) श्रीमती गुरुदत्त पुत्री स्वर्गीय श्रीमती गोमती पत्नी स्वर्गीय श्री शिव सरण साकिन मौजा छरांगी हाल आबाद शमशाली परगना बसाल, तहसील कसीली, जिला सोलन (13) नरेश कुमार पुत्र नन्दलाल, (14) निर्मला पुत्री नन्दलाल, (15) प्रेम देवी बेदा नन्दलाल, (16) श्री हरि दत्त, (17) गणेश दत्त (18) इन्द्र दत्त पुत्र दीन दयाल (19) माधो कुमारी बेदा श्री दीन दयाल (20) शकुन्तला और (21) श्रीमती विद्या पुत्री दीन दयाल साकिन मौजा बीगड़, परगना भरोली कलां, तहसील ब जिला सोलन

.. मसूयलान।

है कि वे मिति 27-10-78 को अमालतन या वकालतन प्रातः 10 बजे हाजिर हो कर मुकदमा की पैरवी करें। हाजिर ना होने पर एक तरफा कार्यवाही अमल में लाई जावेगी।

आज तारीख 25 सितम्बर, 1978 दस्तखत हमारे व मोहर अदालत से जारी हुआ।

नोटर :

परमा नन्द ठाकुर,  
ऐसिस्टेंट कुलैक्टर सैकण्ड ग्रेड, सोलन।

इस्ताहर अखबार जेर आर्डर 5, रूल 20 जान्ना दिवानी

ब अदालत जानाब श्री प्रताप सिंह कुलैहरिया, ऐसिस्टेंट कुलैक्टर द्वितीय श्रेणी, शिमला, तहसील ब जिला शिमला, हिमाचल प्रदेश।

मुकदमा नम्बर 96/77 बाबत दस्तखत इन्द्राज कब्जा।

मुसम्मात सुशीला कुमारी पत्नी स्वर्गीय बिहारी लाल शर्मा, निवासी दुर्गा काटेज करेडू चक्कर, शिमला-6 प्राची।

**बनाम**

1. सर्वश्री तीरथ राम, शिव नाथ, विन्द्रा नाथ, राविन्द्र नाथ, शमशेर नाथ, जोगिन्द्र नाथ, मोहिन्द्र नाथ, दिलवाग नाथ, धकवाल नाथ, रघुनाथ, बदरी नाथ पुत्रगण श्री अमर नाथ, प्रेमनाथ, वेद प्रकाश पुत्रगण श्री कैदार नाथ, कृष्ण लाल, रवि कुमार, शशि कुमार, पुत्रगण श्री नवीन्द्र कुमार 17. हरीचन्द्र पुत्र श्री इन्द्र दयाल  
प्रतिवादीगण।

दख्खास्त जेर धारा 37 भूराजस्व अधिनियम, हिमाचल प्रदेश में मुकदमा मुन्दरजा उनवानबाला में प्रतिवादीगण की तामील के लिए साधारण नोटिस जारी किये गए कि वे हाजिर आकर पैरवी व जवाबदेही मुकदमा करें परन्तु प्रतिवादीगण की तामील आसानी से होनी मुशकिल है। इसलिए उपरोक्त प्रतिवादीगण को बजरिया इस्तहार अखबार सूचित किया जाता है कि मिति 23-10-1978 को मुकाम तहसील शिमला (सूद जंजघर) में हाजिर आकर पैरवी व जवाबदेही मुकदमा करें। बसूरत दीगर कार्यवाही एकतरफा अमल में लाई जावेगी।

आज दिनांक 16-9-1978 को हमारे दस्तखत व मोहर अदालत से जारी किया गया।

मोहर।

प्रताप सिंह,  
ऐसिस्टेंट कुलैक्टर,  
द्वितीय श्रेणी शिमला।

बअदालत श्री राम सिंह, तहसीलदार, भूव्यवस्था वृत्त देहरा बअस्तथार सहायक समाहर्ता, प्रथम श्रेणी

मिसल तकसीम 47/78 गोरख आदि बनाम श्रीमती केसरी आदि, निवासी बगौली, तहसील देहरा।

दख्खास्त मुकदमा तकसीम भूमि खाता नम्बर 95/198 ता 204 किता 8 रकबा तादादी 0-22-35 हेक्टर बाक्या महाल बगौली निचली, तहसील देहरा, जिला कांगड़ा।

**अदालती इस्तहार**

बअदालत श्री परमानन्द ऐसिस्टेंट कुलैक्टर सैकण्ड ग्रेड (नायब-तहसीलदार), सोलन

मुकदमा नं० 22/1978 बाबत दस्तखत इन्द्राज खसरा गिरदावरी अराजीखाता/खतीनी नम्बर 2/25 खसरा नम्बर 166 तादादी 3-8 विसवा साकिन मौजा बीगड़, परगना भरोली कलां, तहसील सोलन, जिला सोलन।

श्री मोहनिया पुत्र नाथू राम, साकिन मौजा बीगड़, परगना भरोली कलां, तहसील सोलन जिला सोलन।

..सायलान

**बनाम**

(1) श्री नरेश कुमार पुत्र नन्द लाल, (2) निर्मला पुत्री नन्द लाल, (3) प्रेम देवी पुत्री नन्द लाल, (4) गणेश दत्त, इन्द्र दत्त, पुत्र दीन दयाल साकिन मौजा बीगड़, तहसील सोलन, जिला सोलन —मसूयलान, (7) प्रेम दत्त, गणेश दत्त पुत्र लछमी नन्द, (8) विद्या देवी, (9) पैना देवी, (10) बत्ती, (11) नारायणी देवी पुत्रीयां लछमी सिंह (12) केशवा नन्द (13) रूप नारायण पुत्र कपूर चन्द, (14) दीवारी, (15) तारा पुत्रीयां कपूर चन्द (16) फुलीया (फुलमा) पुत्री गोमती पत्नी स्वर्गीय श्री शिव सरण साकिन मौजा छरांगी, तहसील ब जिला सोलन

.. परफोगमा मसूयलान।

उपरोक्त विषय में बजरिया इस्तहार सूचना दी जाती है कि उपरोक्त मसूयलान और परफोगमा मसूयलान बावजूद समन के हाजिर नहीं हुये अतः बजरिया इस्तहार जेर आर्डर, 5 रूल 20 सी०पी०सी० जारी हो कर मसूयलान या उनके वारसान को सूचित किया जाता

मुकदमा उनवान बाला में श्रीमती केसरी विधवा वरडू पुत्र गंगू, निवासी बगौली, तहसील देहरा फरीक सानी को कार्यालय हुआ से कई बार उपरोक्त पता पर समन भेजे गये। परन्तु समन पर साधारण रूप से तामील नहीं हो रही है और अदालत हुआ को भी पूर्ण विश्वास हो गया है कि उक्त फरीक सानियान को तामील साधारण रूप से होना असम्भव है ;

अतः बजरिया नोटिस हुआ सूचित किया जाता है कि उक्त फरीक सानी दिनांक 30-10-78 को मकाम देहरा बवक्त 10.30 बजे सुबह अदालतन या वकालतन पैरवी मुकदमा करें। अन्यथा कार्रवाई एक तरफा हस्त जावता अमल में लाई जायेगी।

आज दिनांक 26-9-78 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

राम सिंह,  
सहायक कुलैक्टर,  
प्रथम श्रेणी।

बद्रदालत श्री राम सिंह तहसीलदार भू-व्यवस्था वृत्त, देहरा  
बद्रदालत सहायक समाहर्ता प्रथम श्रेणी

मिसल तकसीम 48/78 गोरखू आदि बनाम रसीला आदि।

दरखास्त मुकदमा तकसीम भूमि खाता नम्बर 87/177 ता 182  
किता 33 रकबा तादादी 1-22-79 हेक्टर, बाक्या महाल बगौली  
निबन्ती, तहसील देहरा।

मुकदमा उनवान बाला में रसीला पुत्र सिंह पुत्र फनी व श्रीमती केसरी विधवा वरडू पुत्र गंगू, निवासी बगौली, तहसील देहरा फरीक-सानियान को कार्यालय हुआ से कई बार उपरोक्त पता पर समन भेजे गये परन्तु समन पर साधारण रूप से तामील नहीं हो रही है और अदालत हुआ को भी पूर्ण विश्वास हो गया है कि उक्त फरीक सानियान को तामील साधारण रूप से होना असम्भव है ;

अतः बजरिया नोटिस हुआ सूचित किया जाता है कि उक्त फरीक-सानियान दिनांक 30-10-78 को मकाम देहरा बवक्त 10.30 बजे सुबह अदालतन या वकालतन पैरवी मुकदमा करें। अन्यथा कार्रवाई एक तरफा अमल में लाई जायेगी।

आज दिनांक 26-9-78 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

राम सिंह,  
सहायक कुलैक्टर,  
प्रथम श्रेणी।

बद्रदालत श्री राम सिंह, तहसीलदार भू-व्यवस्था वृत्त, देहरा  
बद्रदालत सहायक समाहर्ता प्रथम श्रेणी

मिसल तकसीम 46/78 गोरखू आदि बनाम श्रीमती केसरी, निवासी बगौली निबन्ती, तहसील देहरा

दरखास्त मुकदमा तकसीम भूमि खाता नम्बर 88/183-184  
किता 4 रकबा तादादी 0-17-60 हेक्टर, बाक्या महाल बगौली  
निबन्ती, तहसील देहरा, जिला कांगड़ा।

मुकदमा उनवान बाला में रसीला पुत्र सिंह पुत्र फनी व श्रीमती केसरी विधवा वरडू पुत्र गंगू, निवासी बगौली, तहसील देहरा फरीक सानियान को कार्यालय हुआ से कई बार उपरोक्त पता पर समन भेजे

गये परन्तु समन पर साधारण रूप से तामील नहीं हो रही है और अदालत हुआ को भी पूर्ण विश्वास हो गया है कि उक्त फरीक सानियान को तामील साधारण रूप से होना असम्भव है ;

अतः बजरिया नोटिस हुआ सूचित किया जाता है कि उक्त फरीक सानियान दिनांक 30-10-78 को मकाम देहरा बवक्त 10.30 बजे सुबह अदालतन या वकालतन पैरवी मुकदमा करें। अन्यथा कार्रवाई एक तरफा हस्त जावता अमल में लाई जायेगी।

आज दिनांक 26-9-78 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

राम सिंह,  
सहायक कुलैक्टर,  
प्रथम श्रेणी।

बद्रदालत श्री राम सिंह, तहसीलदार, भू-व्यवस्था देहरा एवं सहायक  
समाहर्ता, द्वितीय श्रेणी

मिसल दरस्ती इन्द्राज खास काश्त नम्बर मुकदमा 108/77

जय सिंह बनाम जय सिंह, निवासी देहरा खास, तहसील देहरा, जिला कांगड़ा।

दरखास्त दरस्ती इन्द्राज खास काश्त भूमि खाता नम्बर 69/137  
मिन, खसरा नम्बर 428 मिन रकबा तादादी 2-10 कनाल बाक्या  
महाल देहरा खास, तहसील देहरा।

मुकदमा उनवान बाला में हेम राज पुत्र मुन्शी राम निवासी देहरा खास, फरीक सानी को कार्यालय हुआ से कई बार उपरोक्त पता पर समन भेजे गये। परन्तु समन पर साधारण रूप से तामील नहीं हो रही है। और अदालत हुआ को भी पूर्ण विश्वास हो गया है कि उक्त फरीक सानी की तामील साधारण रूप से होनी असम्भव है ;

अतः बजरिया नोटिस हुआ सूचित किया जाता है कि उक्त फरीक सानी दिनांक 30-10-78 को मकाम देहरा बवक्त 10-30 बजे सुबह अदालतन या वकालतन पैरवी मुकदमा करें अन्यथा कार्रवाई एक तरफा हस्त जावता अमल में लाई जावेगी।

आज दिनांक 26-9-78 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

राम सिंह,  
सहायक कुलैक्टर,  
द्वितीय श्रेणी।

बद्रदालत श्री राम सिंह, तहसीलदार, भू-व्यवस्था वृत्त, देहरा  
बद्रदालत सहायक समाहर्ता, प्रथम श्रेणी  
मिसल तकसीम 131/77

जगत राम पुत्र रांझा, बजरिया श्रीमती जसवंती देवी मुख्तियार खास  
मिनजानिब जगत राम, पुत्र रांझा टीका मट्यारी, मौजा पाईसा,  
तहसील देहरा

सायल।

बनाम

1. चूहड़ू राम, 2. मुन्शी राम, 3. मिलखी राम पुत्र रणकू,  
निवासी टीका मट्यारी, मौजा पाईसा, तहसील देहरा, 4. हरीया

पुत्र गोकुल पुत्र मंगल, निवासी टीका मटवारी, मौजा पाईसा, 5. श्री मती सक्करना बेवा दुनी चन्द, निवासी टीका मटवारी, मौजा पाईसा, तहसील देहरा

मुकदमा उनवान बाला में हरीया मसूलग्रन्थ नम्बर 4 को उपरोक्त पता पर कई बार समन भेजे गये। परन्तु समन पर धारण रूप से तामील नहीं हो रहा है। श्री अदालत हजा को भी पूर्ण विश्वास हो चुका है कि उक्त मसूलग्रन्थ नम्बर 4 की तामील साधारण रूप से होना अभिभव है ;

अतः बजरिया नोटिस हजा सूचित किया जाता है कि उक्त फरीक मिति 28-10-78 को मुकाम देहरा बखत 10-30 बजे सुबह अदालतन या वकालतन परीकी मुकदमा करें अन्यथा कार्रवाई एक तरफा अमल में लाई जावेगी।

आज दिनांक 26-9-1978 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

राम सिंह,  
सहायक कुलैक्टर,  
प्रथम श्रेणी।

न्यायलय श्री चन्द्र मोहन कोशल, सब रजिस्ट्रार, बड़सर  
जिला हमीरपुर

मुकदमा नं० 8 आक 1978

विषय:—रजिस्टर्ड किये जाने वसीयतनामा दिनांक 20-3-1978 तहरीर करदा श्री गंगा राम पुत्र कोहलू, गांव बलह ब्रह्मणा तप्पा डटवाल, तहसील बड़सर बहक श्री देव राज पुत्र गंगा राम खुद।

उपरोक्त मामले में श्री गंगा राम ने एक वसीयत तिथि 20-3-1978 को जबानी तहरीर कार्रवाई थी बाद मीत तहरीर करदा श्री गंगा राम, श्री देव राज ने तिथि 7-6-78 को इस न्यायलय में रजिस्टर्ड किये जाने पेश की इस इस्तहार द्वारा ग्राम जनता व सम्बन्धियों को सूचित किया जाता है कि इस बारे कोई एतराज हो तो दिनांक 8-11-78 को इस न्यायलय में सबेरे 10 बजे हाजिर आकर इतराज करें अन्यथा कार्यवाही एक पक्षीय की जावेगी।

आज दिनांक 15-9-78 को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

चन्द्र मोहन कोशल,  
सब-रजिस्ट्रार।

न्यायलय श्री अमर सिंह राठीर, सहायक कुलैक्टर प्रथम श्रेणी  
तहसील करसोग, जिला मण्डी (हि० प्र०)

मोलक वगैरह

बनाम

बालू वगैरह

दरखास्त तकसीम भूमि खाता खतौनी नम्बर 191/362 ता 375 किते 11 रकबा 7-15-12 बिघे बाक्या मुहाल पांगणा, तहसील करसोग, जिला मण्डी (हि० प्र०)।

बनाम:—बालू, मनी राम, दिला राम पुत्र बुधु डाहलू, जालम, धारी केशव राम केशु पुत्र साहबु व श्रीमती स्याम, आलम, देवी राम पुत्र जिजलू, निवासी मड़ीवार, इलाका शुमाली, पांगणा, तहसील करसोग, जिला मण्डी (हि० प्र०)।

मुकदमा उनवान बाला में उपरोक्त फरीक दोयम को कई बार अदालत हजा से समनात जारी किये गये मगर जाय सकूनत पर दस्त्याब नहीं हो रहे हैं जिससे अदालत हजा को पूर्ण विश्वास हो चुका है कि इन पर तामील समन साधारण तरीका से होनी कठिन है। अतः उपरोक्त समस्त फरीक दोयम को बजरिया इस्तहार जेर आर्डर 5, रूल 20, सी० पी० सी० सूचित किया जाता है कि वे दिनांक 20-10-1978 समय 10 बजे सुबह मुकाम करसोग अदालतन या वकालतन उपस्थित होकर परीकी मुकदमा करें अन्यथा कार्यवाही एक तरफा अमल में लाई जावेगी।

मोहर।

अमर सिंह राठीर,  
सहायक कुलैक्टर प्रथम श्रेणी।

ब्रह्मदात श्री अमर सिंह राठीर, सहायक कुलैक्टर प्रथम श्रेणी, तहसील करसोग, जिला मण्डी (हि० प्र०)

हुकम चन्द वगैरह

बनाम

रूप चन्द वगैरह

दरखास्त तकसीम भूमि खाता/खतौनी नं० 27/58ख० नं० 532 रकबा ता० 1-12-5 बीघा बाक्या मुहाल सेरा।

बनाम:—भोम प्रकाश, विनोद कुमार, वान कृष्ण पुत्र, निर्मला देवी पुत्री व मु० रामकी विधवा रूप चन्द, नाबालगान वान कृष्ण, विनोद कुमार वली श्रीम प्रकाश, श्रीम राज, नारायण दत्त, योग राज पुत्र मु० कृष्णा, लीला बती, विमला पुत्री हिमा देवी विधवा तुननीराम, कमला जीजा कायथा, गीता राम पुत्री जिवा नन्द, धर्म दाम, नरपत पुत्र रामु, निध भमराला, इलाका मातु तहसील करसोग

फरीक दोयम

मुकदमा उनवान बाला में उपरोक्त फरीक दोयम को कई बार अदालत हजा से समनात जारी किये गये मगर जाये सकूनत पर दस्त्याब नहीं हो रहे हैं और समन तामील से गुरेज कर रहे हैं जिससे अदालत हजा का पूर्ण विश्वास हो चुका है कि फरीक दोयम पर तामील समन साधारण ढंग से होना कठिन है। अतः उपरोक्त फरीक दोयम को बजरिया इस्तहार जेर आर्डर 5, रूल 20 सी० पी० सी० सूचित किया जाता है कि वे मिति 18-10-1978 को सुबह 10 बजे मुकाम करसोग अदालतन या वकालतन उपस्थित होकर परीकी मुकदमा करें अन्यथा कार्यवाही एक पक्षीय अमल में लाई जावेगी।

अमर सिंह राठीर,  
सहायक कुलैक्टर प्रथम श्रेणी,  
करसोग, जिला मण्डी।

ब्रह्मदात श्री के० सी० दत्ता, ऐसीस्टेंट कुलैक्टर द्वितीय श्रेणी,  
रामपुर बुधैहर, जिला शिमला (हि० प्र०)

श्री बृज भूषण बंसल पुत्र श्री केशो राम बंसल, सकना रामपुर बाजार, तहसील रामपुर बुधैहर।

बनाम

1. मूर्ती देवता महासू द्वारा मोहतमि श्री दर्शन दास सुपुत्र श्री तुला राम राजपूत, निवासी ग्राम दारन, तहसील रामपुर बुधैहर, हिमाचल प्रदेश।

2. सरकार हिमाचल प्रदेश द्वारा कुलैक्टर शिमला, हिमाचल प्रदेश।

दरखास्त दर्खती खसरा गरदावरी

बनाम

1. मूर्ती देवता महासू द्वारा मोहतमि श्री दर्शन दास पुत्र श्री तुला राम सकना दारन, तहसील रामपुर बुधैहर।

2. सरकार हिमाचल प्रदेश द्वारा कुलैक्टर शिमला, हिमाचल प्रदेश।

हरगाह मुकदमा उनवान बाला में उपरोक्त फरीक दोयम नं० 1, 2 को इस अदालत से कई बार समन जारी किये गये हैं परन्तु वह बिना तामील वापिस अदालत में प्राप्त हुये हैं। अतः अदालत को यकीन हो चुका है कि फरीक दोयम पर आसानी से तामील होना सम्भव नहीं है। अतः उपरोक्त फरीक दोयम नं० 1, 2 को बजरिया इस्तहार सूचित किया जाता है कि वह दिनांक 17-10-78 के लिये अपने परीकार को सूचित करें कि वह दिनांक मुकररा पर बराय जवाब देही मुकदमा हमारे अदालत में अदालतन व वकालतन हाजर होवें वरना कार्यवाही एकतरफा अमल में लाई जावेगी।

आज बतारीख 25 मास सितम्बर, को मेरे हस्ताक्षर व मोहर अदालत से जारी हुआ।

मोहर।

के० सी० दत्ता,  
ऐसीस्टेंट कुलैक्टर, द्वितीय श्रेणी।

## भाग 6—भारतीय राजपत्र इत्यादि में से पुनः प्रकाशन

### LAW DEPARTMENT

#### NOTIFICATION

Simla-2, the 14th June, 1978

No. LLR-E(9)25/78.—The following Acts recently passed by the Parliament which have already been published in the Gazette of India, Extraordinary, Part-II, Section I, are hereby republished in the Himachal Pradesh Government Rajpatra for the information of general public:—

- (1) The Finance Act, 1978 (No. 19 of 1978).
- (2) The Banking Service Commission (Repeal) Act, 1978 (No. 20 of 1978).

K. C. GUPTA,  
Under Secretary.

Assented to on 12th May, 1978.

#### THE FINANCE ACT, 1978

(ACT No. 19 OF 1978)

AN

ACT

to give effect to the financial proposals of the Central Government for the financial year, 1978-79.

Be it enacted by Parliament in the Twenty-ninth Year of the Republic of India as follows:—

#### CHAPTER I

##### PRELIMINARY

1. *Short title and commencement.*—(1) This Act may be called the Finance Act, 1978.

(2) Save as otherwise provided in this Act, sections 2 to 33 and section 40 shall be deemed to have come into force on the 1st day of April, 1978.

#### CHAPTER II

##### RATES OF INCOMETAX

2. *Income-tax.*—(1) Subject to the provisions of sub-sections (2) and (3), for the assessment year commencing on the 1st day of April, 1978, income-tax shall be charged at the rates specified in Part I of the Schedule and shall be increased,—

(a) in the cases to which Paragraphs A, B, C and D of that Part apply, by a surcharge for purposes of the Union; and

(b) in the cases to which Paragraph E of that Part applies, by a surcharge,

calculated in each case in the manner provided therein.

(2) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part I of the Schedule applies, where the assessee has, in the previous year, any net agricultural income, in addition to total income, and the total income exceeds ten thousand rupees, then,—

(a) the net agricultural income shall be taken into account, in the manner provided in clause (d) (that is to say, as if the net agricultural income were comprised in the total income after the first eight thousand rupees of the total income but without being liable to tax), only for the purpose of charging income-tax in respect of the total income; and

(b) the income-tax chargeable shall be calculated as follows:—

(i) the total income and the net agricultural income shall be aggregated and the amount of income-tax shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income;

Provided that for the purposes of determining the amount of income-tax in accordance with this sub-clause, the provisions of clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(ii) the net agricultural income shall be increased by a sum of eight thousand rupees and the amount of income-tax shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income:

Provided that for the purposes of determining the amount of income-tax in accordance with this sub-clause, the provisions of clause (i) and clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

(iii) the amount of income-tax determined in accordance with sub-clause (i) shall be reduced by the amount of income-tax determined in accordance with sub-clause (ii):

Provided that where the sum so arrived at exceeds seventy per cent of the amount by which the total income exceeds ten thousand rupees, the excess shall be disregarded;

(iv) the amount of income-tax determined in accordance with sub-clause (iii) shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax and the sum so arrived at shall be the income-tax in respect of the total income.

(3) In cases to which the provisions of Chapter XII or section 164 of the Income-tax Act, 1961 (43 of 1961), (hereinafter referred to as the Income-tax Act) apply, the tax chargeable shall be determined as provided in that Chapter or that section, and with reference to the rates imposed by sub-section (1) or the rates as specified in that Chapter or section, as the case may be.

(4) In cases in which tax has to be deducted under sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act at the rates in force, the deduction shall be made at the rates specified in Part II of the Schedule.

(5) Subject to the provisions of sub-section (6) in cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 or sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or deduction

under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80 E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force under such income-tax or, as the case may be, "advance tax" shall be so calculated, charged, deducted or computed at the rate or rates specified in Part III of the Schedule:

Provided that in cases to which the provisions of Chapter XII or section 164 of the Income-tax Act apply, "advance tax" shall be computed with reference to the rates imposed by this sub-section or the rates as specified in that Chapter or section, as the case may be.

(6) In the cases to which Sub-Paragraph I or Sub-Paragraph II of Paragraph A of Part III of the Schedule applies, where the assessee has, in the previous year or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than the previous year, in such other period, any net agricultural income, in addition to total income, and the total income exceeds ten thousand rupees, then, in calculating income-tax under the first proviso to sub-section (5) of section 132 of the Income-tax Act or in charging income-tax under sub-section (2) of section 174 or section 175 or sub-section (2) of section 176 of the said Act or in computing the "advance tax" payable under Chapter XVII-C of the said Act, at the rate or rates in force,—

- (a) the net agricultural income shall be taken into account, in the manner provided in clause (b) (that is to say, as if the net agricultural income were comprised in the total income after the first eight thousand rupees of the total income but without being liable to tax), only for the purpose of calculating, charging or computing such income-tax or, as the case may be, "advance tax" in respect of the total income; and
- (b) such income-tax or, as the case may be, "advance tax" shall be so calculated, charged or computed as follows:—

- (i) the total income and the net agricultural income shall be aggregated and the amount of income-tax or "advance tax" shall be determined in respect of the aggregate income at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if such aggregate income were the total income:

Provided that for the purposes of determining the amount of income tax or "advance tax" in accordance with this sub-clause, the provisions of clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

- (ii) the net agricultural income shall be increased by a sum of eight thousand rupees and the amount of income-tax or "advance tax" shall be determined in respect of the net agricultural income as so increased at the rates specified in Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A, as if the net agricultural income as so increased were the total income:

Provided that for the purposes of determining the amount of income-tax or "advance tax" in accordance with this sub-clause, the provisions of clause (i) and clause (ii) of the proviso below Sub-Paragraph I or, as the case may be, Sub-Paragraph II of the said Paragraph A and the provisions relating to surcharge on income-tax in the said Sub-Paragraphs shall not apply;

- (iii) the amount of income-tax or "advance tax" determined in accordance with sub-clause

(i) shall be reduced by the amount of income-tax or, as the case may be, "advance tax" determined in accordance with sub-clause (ii):

Provided that where the sum so arrived at exceeds seventy per cent of the amount by which the total income exceeds ten thousand rupees, the excess shall be disregarded;

- (iv) the amount of income-tax or "advance tax" determined in accordance with sub-clause (iii) shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax or, as the case may be, "advance tax" and the sum so arrived at shall be the income-tax, or, as the case may be, "advance tax" in respect of the total income.

(7) For the purposes of this section and the Schedule,—

- (a) "company in which the public are substantially interested" means a company which is such a company as is referred to in section 108 of the Income-tax Act;
- (b) "domestic company" means an Indian company, or any other company which, in respect of its income liable to income-tax under the Income-tax Act for the assessment year commencing on the 1st day of April, 1978, has made the prescribed arrangements for the declaration and payment within India of the dividends (including dividends on preference shares) payable out of such income in accordance with the provisions of section 194 of that Act;
- (c) "industrial company" means a company which is mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining.

**Explanation.**—For the purposes of this clause, a company shall be deemed to be mainly engaged in the business of generation or distribution of electricity or any other form of power or in the construction of ships or in the manufacture or processing of goods or in mining, if the income attributable to any one or more of the aforesaid activities included in its total income of the previous year (as computed before making any deduction under Chapter VIA of the Income-tax Act) is not less than fifty-one per cent of such total income:

- (d) "insurance commission" means any remuneration or reward, whether by way of commission or otherwise, for soliciting or procuring insurance business (including business relating to the continuance, renewal or revival of policies of insurance);
- (e) "net agricultural income", in relation to a person, means the total amount of agricultural income, from whatever source derived, of that person computed in accordance with the rules contained in Part IV of the Schedule;
- (f) "tax-free security" means any security of the Central Government issued or declared to be income-tax free, or any security of a State Government issued income-tax free, the income-tax whereon is payable by the State Government;
- (g) all other words and expressions used in this section or in the Schedule but not defined in this sub-section and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

### CHAPTER III

#### DIRECT TAXES

##### Income-tax

3. *Amendment of section 6.*—In section 6 of the Income tax Act, in clause (1), the following *Explanation* shall be

inserted at the end with effect from the 1st day of April, 1979, namely:—

*'Explanation.—*In the case of an individual, being a citizen of India, who is rendering service outside India and who is or has been in India on leave or vacation in the previous year, the provisions of sub-clauses (b) and (c) shall apply in relation to that year as if for the words "thirty days" and "sixty days", respectively occurring in the said sub-clauses, the words "ninety days", had been substituted.'

4. *Amendment of section 23.*—In section 23 of the Income-tax Act, in the second proviso to sub-section (1), with effect from the 1st day of April, 1979,—

(a) in clause (b), for the words, figures and letters "completed after the 31st day of March, 1970", the words, figures and letters "completed after the 31st day of March, 1970 but before the 1st day of April, 1978" shall be substituted;

(b) for the words, brackets and letters "so, however, that the income in respect of any residential unit referred to in clause (a) or clause (b) is in no case a loss.", the following shall be substituted, namely:—

"(c) in the case of a building comprising one or more residential units, the erection of which is completed after the 31st day of March, 1978, for a period of five years from the date of completion of the building, be reduced by a sum equal to the aggregate of—

(i) in respect of any residential unit whose annual value as so determined does not exceed two thousand four hundred rupees, the amount of such annual value;

(ii) in respect of any residential unit whose annual value as so determined exceeds two thousand four hundred rupees, an amount of two thousand four hundred rupees, so, however, that the income in respect of any residential unit referred to in clause (a) or clause (b) or clause (c) is in no case a loss."

5. *Amendment of section 32.*—In section 32 of the Income-tax Act, in sub-section (1), in clause (iv), for the words "twenty per cent", the words "forty per cent" shall be substituted with effect from the 1st day of April, 1979.

6. *Amendment of section 35B.* In section 35B of the Income-tax Act—

(a) in sub section (1):—

(i) in the proviso to clause (a), after the words, figures and letters "after the 28th day of February, 1973" the words, figures and letters "but before the 1st day of April, 1978" shall be inserted;

(ii) in clause (b),—

(i) in sub-clause (i), the words, figures and letters "where such expenditure is incurred before the 1st day of April, 1978" shall be inserted at the end;

(2) in sub-clause (iii), the words, figures and letters "where such expenditure is incurred before the 1st day of April, 1978" shall be inserted at the end;

(b) after sub-section (1), the following sub-section shall be inserted, namely:—

'(1A) Notwithstanding anything contained in sub-section (1), no deduction under this section shall be allowed in relation to any expenditure incurred after the 31st day of March, 1978

unless the following conditions are fulfilled, namely:—

(a) the assessee referred to in that sub-section is engaged in—

(i) the business of export of goods and is either a small-scale exporter or a holder of an Export House Certificate; or

(ii) the business of provision of technical know-how, or the rendering of services in connection with the provision of technical know-how, to persons outside India; and

(b) the expenditure referred to in that sub-section is incurred by the assessee wholly and exclusively for the purposes of the business referred to in sub-clause (i) or, as the case may be, sub-clause (ii) of clause (a).

*Explanation.*—For the purposes of this sub-section,—

(a) "small-scale exporter" means a person who exports goods manufactured or produced in any small-scale industrial undertaking or undertakings owned by him;

Provided that such person does not own any industrial undertaking which is not a small-scale industrial undertaking;

(b) "Export House Certificate" means a valid Export House Certificate issued by the Chief Controller of Imports and Exports, Government of India;

(c) "provision of technical know-how" has the meaning assigned to it in sub-section (2) of section 80MM;

(d) "small-scale industrial undertaking" has the meaning assigned to it in clause (2) of the *Explanation* below sub-section (2) of section 32A.

7. *Insertion of new section 35CCA.*—In the Income-tax Act, after section 35CC, the following section shall be inserted with effect from the 1st day of June, 1978, namely:—

*'35CCA. Expenditure by way of payment to associations and institutions for carrying out rural development programmes.*—(1) Where an assessee incurs any expenditure by way of payment of any sum, to an association or institution to which this section applies, to be used for carrying out any programme of rural development approved by the prescribed authority, the assessee shall be allowed a deduction of the amount of such expenditure incurred during the previous year.

(2) This section applies to any association or institution—

(a) which has as its object the undertaking of any programme of rural development; and

(b) which is for the time being approved in this behalf by the prescribed authority;

Provided that the prescribed authority shall not grant such approval for more than three years at a time.

*Explanation.*—For the purposes of this section, "programme of rural development" shall have the meaning assigned to it in the *Explanation* to sub-section (1) of section 35CC.

(3) Where a deduction under this section is claimed and allowed for any assessment year in respect of any expenditure referred to in sub-section (1), deduction shall not be allowed in respect of such expenditure under section 35C or section 35CC or section 80G or any other provision of this Act for the same or any other assessment year.'

8. *Amendment of section 37.*—In section 37 of the Income-tax Act, after sub-section (3), the following sub-sections shall be inserted with effect from the 1st day of April, 1979, namely:—

(3A) Notwithstanding anything contained in sub-section (1) but without prejudice to the provisions of sub-section (3), where the aggregate expenditure incurred by an assessee on advertisement, publicity and sales promotion in India exceeds forty thousand rupees, so much of such aggregate expenditure as is equal to an amount calculated as provided hereunder shall not be allowed as a deduction, namely:—

(i) where such aggregate expenditure does not exceed 1/4 per cent of the turnover or, as the case may be, gross receipts of the business or profession, 10 per cent of the adjusted expenditure;

(ii) where such aggregate expenditure exceeds 1/4 per cent but does not exceed 1/2 per cent of the turnover or, as the case may be, gross receipts of the business or profession, 12 1/2 per cent of the adjusted expenditure;

(iii) where such aggregate expenditure exceeds 1/2 per cent of the turnover or, as the case may be, gross receipts of the business or profession, 15 per cent of the adjusted expenditure.

*Explanation.*—For the purposes of this sub-section,—

(a) “adjusted expenditure” means the aggregate expenditure incurred by the assessee on advertisement, publicity and sales promotion in India as reduced by so much of such expenditure as is not allowed under sub-section (1) and as further reduced by so much of such expenditure as is not allowed under sub-section (3);

(b) “turnover” and “gross receipts” means turnover or gross receipts, as the case may be, as reduced by any discount or rebate allowed by the assessee.

(3B) Nothing contained in sub-section (3A) shall apply in relation to any expenditure incurred by an assessee on—

(i) advertisement in any small newspaper;

(ii) advertisement in any newspaper for recruitment of personnel;

(iii) the publication in any newspaper of any notice required to be published by or under any law;

(iv) the maintenance of any office for the purposes of advertisement, publicity or sales promotion;

(v) the payment of salary [as defined in clause (1) of section 17] to any employee engaged in advertisement, publicity or sales promotion;

(vi) the holding of, or the participation in, any press conference, sales conference, trade convention, trade fair or exhibition;

(vii) publication and distribution of journals, catalogues or price lists;

(viii) such other items as may be prescribed.

*Explanation 1.*—For the purposes of clause (i), an advertisement in a newspaper shall be deemed to be an advertisement in a small newspaper, if the average circulation of such newspaper in the year in which such advertisement has been published, is certified by the prescribed authority as not exceeding fifteen thousand copies.

*Explanation 2.*—“Average circulation”, in relation to any newspaper, shall be taken to be the number arrived at by dividing the aggregate of the number of copies of such newspaper circulated during a year by the total number of days on which such newspaper was published in that year.

(3C) For the removal of doubts, it is hereby declared that nothing contained in sub-section (3A) shall apply in relation to expenditure in the nature of entertainment expenditure incurred by an assessee in connection with advertisement, publicity or sales promotion and such expenditure shall be governed by the provisions of sub-section (2A).

(3D) In a case where an assessee has set up an industrial undertaking for the manufacture or production of any articles, nothing in sub-section (3A) shall apply in respect of any expenditure on advertisement, publicity or sales promotion incurred by the assessee for the purposes of the business of such undertaking, in the previous year in which such undertaking begins to manufacture or produce such articles and each of the two previous years immediately succeeding that previous year.

9. *Amendment of section 54.*—In section 52 of the Income-tax Act, in sub-section (2), in clause (b) of the proviso, the words “and the adequacy of the full value of the consideration so determined or approved is not questioned by the assessee” shall be omitted and shall be deemed always to have been omitted.

10. *Amendment of section 54.*—Section 54 of the Income-tax Act shall be renumbered and shall be deemed to have been renumbered with effect from the 1st day of April, 1974, as sub-section (1) thereof and,—

(a) in sub-section (1) as so renumbered,—

(i) after the words “for the purposes of his own or the parent’s own residence”, the brackets and words “(hereafter in this section referred to as the original asset)” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1974;

(ii) in clause (i), for the words “is greater than the cost of the new asset”, the words and brackets “is greater than the cost of the house property so purchased or constructed (hereafter in this section referred to as the new asset)” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1974;

(b) after sub-section (1) as so renumbered, the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1974, namely:—

(2) Where the transfer of the original asset is by way of compulsory acquisition under any law and the compensation awarded for such acquisition is enhanced by any court, tribunal or other authority, then,

(a) so much of the capital gain, computed under section 48 by taking the compensation as so enhanced as the full value of the consideration received or accruing as a result of such transfer, as is not excluded under sub-section (1) from being charged to tax under section 45, or

(b) the capital gain attributable to the enhancement of the compensation,

whichever is less (that which is less being hereafter in this sub-section referred to as the unadjusted capital gain), shall, if the assessee has within a period of one year before or after the date of receipt of the additional compensation purchased, or has within a period of two years after that date constructed, a house property for the purposes of his own residence (hereafter in this sub-section referred to as the relevant asset), be dealt within the following manner, that is to say,—

(i) if the amount of the unadjusted capital gain is greater than the cost of the relevant asset, the difference between the amount of the unadjusted capital gain and the cost of the relevant asset shall be charged under section 45 as the income of the previous year in which the transfer took place; and for the purpose of computing in respect of the relevant



asset any capital gain arising from its transfer within a period of three years of its purchase or construction, as the case may be, the cost shall be nil; or

- (ii) if the amount of the unadjusted capital gain is equal to or less than the cost of the relevant asset, the unadjusted capital gain shall not be charged under section 45; and for the purpose of computing in respect of the relevant asset any capital gain arising from its transfer within a period of three years of its purchase or construction, as the case may be, the cost shall be reduced by the amount of the unadjusted capital gain.

**Explanation.**—For the purposes of this sub-section, sub-section (2) of section 54B and sub-section (2) of section 54D,—

- (1) “additional compensation”, in relation to the transfer of any capital asset by way of compulsory acquisition under any law, means the difference between the compensation for the acquisition of such asset as enhanced by any court, tribunal or other authority and the compensation which would have been payable if such enhancement had not been made;

- (2) the capital gain attributable to the enhancement by any court, tribunal or other authority of the compensation for the compulsory acquisition of any capital asset shall be—

- (a) where the computation of the capital gain under section 48 by taking the compensation which would have been payable if such enhancement had not been made as the full value of the consideration received or accruing as a result of the transfer results in a loss or does not result in any profits or gains chargeable to income-tax under the head “Capital gains”, the capital gain computed under section 48 by taking the compensation as so enhanced as the full value of the consideration received or accruing as a result of the transfer; and

- (b) in any other case, the difference between—

- (i) the capital gain computed under section 48 by taking the compensation as so enhanced as the full value of the consideration so received or accruing, and
- (ii) the capital gain computed under section 48 by taking the compensation which would have been payable if such enhancement had not been made as the full value of the consideration so received or accruing.

**11. Amendment of section 54B.**—Section 54B of the Income-tax Act shall be renumbered and shall be deemed to have been renumbered with effect from the 1st day of April, 1974, as sub-section (1) thereof and,—

- (a) in sub-section (1) as so renumbered, after the words “used by the assessee or a parent of his for agricultural purposes”, the brackets and words “(hereinafter referred to as the original asset)” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1974;

- (b) after sub-section (1) as so renumbered, the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1974, namely:—

“(2) Where the transfer of the original asset is by way of compulsory acquisition under any law and the compensation awarded for such acquisition is enhanced by any court, tribunal or other authority, then,

- (a) so much of the capital gain, computed under section 48 by taking the compensation as so enhanced as the full value of the consideration received or accruing as a result of such transfer, as is not excluded under sub-section (1) from being charged to tax under section 45, or

(b) the capital gain attributable to the enhancement of the compensation, whichever is less (that which is less being hereinafter referred to as the unadjusted capital gain), shall, if the assessee has within a period of two years after the date of receipt of the additional compensation purchased any land for being used for agricultural purposes (hereinafter referred to as the relevant asset), be dealt with in the following manner, that is to say,—

- (i) if the amount of the unadjusted capital gain is greater than the cost of the relevant asset, the difference between the amount of the unadjusted capital gain and the cost of the relevant asset shall be charged under section 45 as the income of the previous year in which the transfer took place; and for the purpose of computing in respect of the relevant asset any capital gain arising from its transfer within a period of three years of its purchase, the cost shall be nil; or

- (ii) if the amount of the unadjusted capital gain is equal to or less than the cost of the relevant asset, the unadjusted capital gain shall not be charged under section 45; and for the purpose of computing in respect of the relevant asset any capital gain arising from its transfer within a period of three years of its purchase, the cost shall be reduced by the amount of the unadjusted capital gain.”

**12. Amendment of section 54D.**—Section 54D of the Income-Tax Act shall be renumbered and shall be deemed to have been renumbered with effect from the 1st day of April, 1974, as sub-section (1) thereof and,—

- (a) in sub-section (1) as so renumbered, after the words “for the purposes of the business of the said undertaking”, the brackets and words “(hereafter in this section referred to as the original asset)” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1974;

- (b) after sub-section (1) as so renumbered, the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1974, namely:—

“(2) Where the compensation awarded for the compulsory acquisition of the original asset is enhanced by any court, tribunal or other authority, then,

- (a) so much of the capital gain, computed under section 48 by taking the compensation as so enhanced as the full value of the consideration received or accruing as a result of such transfer, as is not excluded under sub-section (1) from being charged to tax under section 45, or

(b) the capital gain attributable to the enhancement of the compensation, whichever is less (that which is less being hereafter in this sub-section referred to as the unadjusted capital gain), shall, if the assessee has within a period of three years after the date of receipt of the additional compensation purchased any land or building or any right in any land or building or constructed any building for the purposes of shifting or re-establishing the undertaking referred to in sub-section (1) or setting up another industrial undertaking (such land, building or right being hereafter in this sub-section referred to as the relevant asset), be dealt with in the following manner, that is to say,—

- (i) if the amount of the unadjusted capital gain is greater than the cost of the relevant asset, the difference between the amount of the unadjusted capital gain and the cost of the relevant asset shall be charged under section 45 as the income of the previous year in which the transfer took place; and for the purpose of computing in respect of the relevant asset any capital gain arising from its transfer within a period of three years of its purchase or construction, as the case may be, the cost shall be nil; or

- (ii) if the amount of the unadjusted capital gain is equal to or less than the cost of the relevant assets, the unadjusted capital gain shall not be charged under section 45; and for the purpose of computing in respect of the relevant asset any capital gain arising from its transfer within a period of three years of its purchase or construction, as the case may be, the cost shall be reduced by the amount of the unadjusted capital gain."

13. *Amendment of section 54E.*—In section 54E [as directed to be inserted by section 13 of the Finance (No. 2) Act, 1977 (29 of 1977)] of the Income Tax Act,—

(a) in sub-section (1),—

(i) in *Explanation 1*,—

- (1) in the opening portion, after the words "for the purposes of this sub-section", the words, brackets and figure "and sub-section (3)" shall be inserted;
- (2) in clause (v), the words, figures and letters "where the investment in such shares is made before the 1st day of March, 1978" shall be inserted at the end;
- (3) after clause (v), the following clause shall be inserted, namely:—  
"(va) equity shares forming part of any eligible issued of capital, where the investment in such shares is made after the 28th day of February, 1978;"

(ii) *Explanation 2* shall be renumbered as *Explanation 4* and before the *Explanation* as so renumbered, the following *Explanations* shall be inserted, namely:—

'*Explanation 2.*—"Eligible issue of capital" shall have the meaning assigned to it in sub-section (3) of section 80CC.

*Explanation 3.*—An assessee shall not be deemed to have invested the full value of the consideration or any part thereof in any equity shares referred to in clause (va) of *Explanation 1*, unless the assessee has subscribed to or purchased the shares in the manner specified in sub-section (4) of section 80CC."

(b) after sub-section (1), the following sub-sections shall be inserted, namely:—

"(1A) Where the assessee deposits after the 27th day of April, 1978 the full value of the consideration or any part thereof received or accruing as a result of the transfer of the original asset in any new asset, being a deposit referred to in clause (vi) of *Explanation 1* below sub-section (1), the cost of such new asset shall not be taken into account for the purposes of that sub-section unless the following conditions are fulfilled, namely:—

(a) the assessee furnishes, along with the deposit, a declaration in writing, to the bank or the co-operative society referred to in the said clause (vi) with which such deposit is made, to the effect that the assessee will not take any loan or advance on the security of such deposit during a period of three years from the date on which the deposit is made;

(b) the assessee furnishes, along with the return of income for the assessment year relevant to the previous year in which the transfer of the original asset was effected or within such further time as may be allowed by the Income-tax Officer, a copy of the declaration referred to in clause (a) duly attested by an officer not below the rank of sub-agent, agent or manager of such bank or an officer of corresponding rank of such co-operative society.

(1B) Where on the fulfilment of the conditions specified in sub-section (1A), the cost of the

new asset referred to in that sub-section is taken into account for the purposes of sub-section (1), the assessee shall, within a period of ninety days from the expiry of the period of three years reckoned from the date of such deposit, furnish to the Income-tax Officer a certificate from the officer referred to in clause (b) of sub-section (1A) to the effect that the assessee has not taken any loan or advance on the security of such deposit during the said period of three years."

(c) in sub-section (2), the following *Explanation* shall be inserted at the end, namely:—

"*Explanation.*—Where the assessee deposits after the 27th day of April, 1978 the full value of the consideration or any part thereof received or accruing as a result of the transfer of the original asset in any new asset, being a deposit referred to in clause (vi) of *Explanation 1* below sub-section (1), and such assessee takes any loan or advance on the security of such deposit, he shall be deemed to have converted (otherwise than by transfer) such deposit into money on the date on which such loan or advance is taken."

(d) after sub-section (2), the following sub-sections shall be inserted, namely:—

'(3) Where the transfer of the original asset is by way of compulsory acquisition under any law or where the full value of the consideration for the transfer of the capital asset is determined or approved by the Central Government or the Reserve Bank of India, and the compensation awarded for such acquisition or, as the case may be, the full value of the consideration so determined or approved is enhanced by any court, tribunal or other authority, then, so much of the capital gain, computed under section 48 by taking the compensation or consideration as so enhanced as the full value of the consideration received or accruing as a result of such transfer, as is attributable to the enhancement of the compensation or consideration (hereafter in this sub-section referred to as the unadjusted capital gain) shall if the assessee has, within a period of six months after the date of receipt of the additional compensation or, as the case may be, the additional consideration, invested or deposited the whole or any part of such additional compensation or consideration in any specified asset (hereafter in this section referred to as the relevant asset), be dealt with in the following manner, that is to say,—

(a) if the cost of the relevant asset is not less than the additional compensation or consideration, the whole of the unadjusted capital gain shall not be charged under section 45;

(b) if the cost of the relevant asset is less than the additional compensation or consideration, so much of the unadjusted capital gain as bears to the whole of the unadjusted capital gain the same proportion as the cost of acquisition of the relevant asset bears to the additional compensation or consideration shall not be charged under section 45.

*Explanation.*—For the purposes of this sub-section,—

(i) "additional compensation" shall have the meaning assigned to it in clause (1) of the *Explanation* to sub-section (2) of section 54;

(ii) "additional consideration", in relation to the transfer of any capital asset the consideration for which was determined or approved by the Central Government or the Reserve Bank of India, means the

difference between the amount of consideration for such transfer as enhanced by any court, tribunal or other authority and the amount of consideration which would have been payable if such enhancement had not been made:

- (iii) "cost" in relation to any relevant asset, being a deposit referred to in clause (vi) of *Explanation 1* below sub-section (1) means the amount of such deposit;
  - (iv) the capital gain attributable to the enhancement by any court, tribunal or other authority of the compensation for the compulsory acquisition of any capital asset or of the consideration for the transfer of any capital asset as determined or approved by the Central Government or the Reserve Bank of India shall be deemed to be so much of the capital gain arising from the transfer of the capital asset as bears to the whole of the capital gain as computed under section 48 by taking the compensation or consideration as so enhanced as the full value of the consideration received or accruing as a result of the transfer, the same proportion as the amount of additional compensation or consideration bears to the compensation or consideration as so enhanced.
- (4) Where the relevant asset is transferred, or converted (otherwise than by transfer) into money, within a period of three years from the date of its acquisition, the amount capital gain arising from the transfer of the original asset not charged under section 45 on the basis of the cost of such relevant asset as provided in clause (a) or, as the case may be, clause (b), of sub-section (3) shall be deemed to be income chargeable under the head "Capital gains" relating to capital assets other than short-term capital assets of the previous year in which the relevant asset is transferred or converted (otherwise than by transfer) into money.

*Explanation.*—Where the assessee deposits after the 27th day of April, 1978, the whole or any part of the additional compensation or, as the case may be, the additional consideration referred to in sub-section (3) in any relevant asset being a deposit referred to in clause (vi) of *Explanation 1* below sub-section (1), and such assessee takes any loan or advance on the security of such deposit, he shall be deemed to have converted (otherwise than by transfer) such deposit into money on the date on which such loan or advance is taken.

- (5) Where the assessee deposits the whole or any part of the additional compensation or, as the case may be, the additional consideration referred to in sub-section (3) in any relevant asset, being a deposit referred to in clause (vi) of *Explanation 1* below sub-section (1), the provisions of sub-sections (1A) and (1B) shall apply in relation to such deposit as they apply in relation to the deposit referred to in the said sub-sections.
- (6) Where the cost of the equity shares referred to in clause (v) of *Explanation 1* below sub-section (1) is taken into account for the purposes of clause (a) or clause (b) of sub-section (1) or clause (a) or clause (b) of sub-section (3), a deduction with reference to such cost shall not be allowed under section 80CC.

14. *Amendment of section 72A.*—In section 72A as directed to be inserted by section 15 of the Finance Act, 1977 (29 of 1977), of the Income-tax Act, 1962 (46 of 1962) and before the *Explanation*, the

following sub-section shall be inserted, namely:—

"(3) Where a company owning an industrial undertaking or a ship proposes to amalgamate with any other company and such other company submits the proposed scheme of amalgamation to the specified authority and that authority is satisfied, after examining the scheme and taking into account all relevant facts, that the conditions referred to in sub-section (1) would be fulfilled if such amalgamation is effected in accordance with such scheme or, as the case may be, in accordance with such scheme as modified in such manner as that authority may specify, it shall intimate such other company that, after the amalgamation is effected in accordance with such scheme or, as the case may be, such scheme as so modified, it would make (unless there is any material change in the relevant facts) a recommendation to the Central Government under sub-section (1)."

15. *Amendment of section 80A.*—In section 80 of the Income-tax Act, sub-section (4) shall be omitted with effect from the 1st day of April, 1979.

16. *Amendment of section 80C.*—In section 80C of the Income-tax Act, with effect from the 1st day of April, 1979,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) In computing the total income of an assessee, there shall be deducted, in accordance with and subject to the provisions of this section, an amount calculated, with reference to the aggregate of the sums specified in sub-section (2), at the following rates, namely:—

- (a) where such aggregate does not exceed Rs. 5,000, The whole of such aggregate;
- (b) where such aggregate exceeds Rs. 5,000 but does not exceed Rs. 10,000, Rs. 5,000 plus 50 per cent of the amount by which such aggregate exceeds Rs. 5,000;
- (c) where such aggregate exceeds Rs. 10,000, Rs. 7,500 plus 40 per cent of the amount, by which such aggregate exceeds Rs. 10,000."

(d) in sub-section (4), in clauses (ii) and (iv), for the words "twenty thousand rupees", the words "thirty thousand rupees" shall be substituted.

17. *Insertion of new section 80CC.*—In the Income-tax Act, after section 80C, the following section shall be inserted, namely:—

"80CC. *Deduction in respect of investment in certain new shares* (1) Where an assessee, being—

- (a) an individual, or
- (b) a Hindu undivided family, or
- (c) an association of persons or a body of individuals consisting only of husband and wife governed by the system of community of property in force in the Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu,

has acquired in the previous year (being a previous year relevant to the assessment year commencing on the 1st day of April, 1979 or any subsequent assessment year), out of his income chargeable to tax, equity shares forming part of any eligible issue of capital, he shall, in accordance with and subject to the provisions of this section, be allowed a deduction in the computation of his total income of an amount equal to fifty per cent of the cost of such shares to him.

*Explanation.*—Where in any previous year the assessee has acquired any shares referred to in this sub-section and has, within a period of six months from the end of that previous year paid the whole or a part of the

amount, if any, remaining unpaid on such shares, the amount so paid shall be deemed to have been paid by the assessee towards the cost of such shares in that previous year.

(2) Where the aggregate cost to the assessee of the shares referred to in sub-section (1) which are acquired by him in the previous year exceeds ten thousand rupees, the deduction under that sub-section shall be allowed only with reference to such of those shares (being shares the aggregate cost whereof to the assessee does not exceed ten thousand rupees) as are specified by him in this behalf.

(3) For the purposes of this section, "eligible issue of capital" means an issue of equity shares which satisfies the following conditions, namely:—

(a) the issue is made by a public company formed and registered in India with the main object of carrying on the business of—

(i) construction, manufacture or production of any article or thing, not being an article or thing specified in the list in the Eleventh Schedule; or

(ii) providing long-term finance for construction or purchase of houses in India for residential purposes:

Provided that in the case of a public company formed and registered in India with the main object of carrying on the business referred to in sub-clause (ii), such company is approved by the Central Government for the purposes of this section;

(b) the issue is an issue of capital made by the company for the first time;

(c) the shares forming part of the issue are offered for sub-scription to the public;

(d) such other conditions as may be prescribed:

Provided that in the case of a company which had originally been incorporated as a private company but has become public company under the provisions of the Companies Act, 1956 (1 of 1956), an issue of equity shares made by it for the first time after it has become a public company shall not be regarded as an eligible issue of capital, if—

(i) such company had declared, distributed or paid any dividend when it was a private company; or

(ii) any of the shares forming part of such issue is offered for subscription at a premium.

**Explanation 1.**—If any question arises as to whether any issue of equity shares would constitute an eligible issue of capital for the purposes of this section, the question shall be referred to the Central Government whose decision thereon shall be final.

**Explanation 2.**—In this sub-section and sub-section (4), "public company" shall have the meaning assigned to it in section 3 of the Companies Act, 1956 (1 of 1956).

(4) The deduction under sub-section (1) shall not be allowed unless the assessee has—

(i) subscribed to the shares in pursuance of an offer for subscription to the public made by the public company or in pursuance of a reservation or an option in his favour by reason of his being a promoter of the company; or

(ii) purchased the shares from a person who is specified as an underwriter in respect of the issue of such shares in pursuance of clause 11 of Part I of Schedule II to the Companies Act, 1956 (1 of 1956) and who has acquired such shares by virtue of his obligation as such underwriter.

(5) If any equity shares, with reference to the cost of which a deduction is allowed under sub-section (1), are sold or otherwise transferred by the assessee to any person at any time within a period of five years from the date of their acquisition, an amount equal to fifty per cent of the cost to the assessee of the shares so sold or otherwise transferred shall be deemed to be the income of the assessee of the previous year in which the shares are so sold or transferred and shall be chargeable to tax accordingly.

**Explanation.**—A person shall be treated as having acquired any shares on the date on which his name is entered in relation to those shares in the register of members of the company.

(6) Where a deduction is claimed and allowed under sub-section (1) with reference to the cost of any equity shares the cost of such shares shall not be taken into account for the purposes of section 54E.

**18. Amendment of section 80P.**—In section 80P of the Income-tax Act, in sub-section (2), for clause (b), the following clause shall be substituted with effect from the 1st day of April, 1979, namely:—

"(b) in the case of a co-operative society, being a primary society engaged in supplying milk raised by its members to—

(i) a federal milk co-operative society; or

(ii) the Government or a local authority; or

(iii) a Government company as defined in section 617 of the Companies Act, 1956 (1 of 1956) or a corporation established by or under a Central, State or Provincial Act (being a company or corporation engaged in supplying milk to the public),

the whole of the amount of profits and gains of such business;"

**19. Amendment of section 155.**—In section 155 of the Income-tax Act,—

(a) after sub-section (7), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1974, namely:—

"(7A) Where in the assessment for any year, the capital gain arising from the transfer of a capital asset, being a transfer by way of compulsory acquisition under any law, or a transfer the consideration for which was determined or approved by the Central Government or the Reserve Bank of India, is computed under section 48 and the compensation for such acquisition or the consideration for such transfer is enhanced or further enhanced by any court, tribunal or other authority, the computation or, as the case may be, computations made earlier shall be deemed to have been wrongly made and the Income-tax Officer shall, notwithstanding anything contained in this Act, recompute in accordance with section 48 the capital gain arising from such transfer by taking the compensation or the consideration as enhanced or further enhanced, as the case may be, to be the full value of the consideration received or accruing as a result of such transfer and shall make the necessary amendment; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the end of the previous year in which the additional compensation or consideration was received by the assessee."

(b) in sub-section (8), for the words and figures "under the provisions of section 54", the words,

brackets and figures "under the provisions of sub-section (1) of section 54" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1974:

- (c) after sub-section (8), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1974, namely:—

"(8A) Where in the assessment for any year, a capital gain arising from the transfer by way of compulsory acquisition under any law of any such capital asset as is referred to in section 54 is charged to tax and if the compensation for such acquisition is enhanced or further enhanced, as the case may be, by any court, tribunal or other authority, and the assessee purchases, within a period of one year after the date of receipt of the additional compensation, or constructs, within a period of two years after that date, a house property for the purposes of his own residence, the Income-tax Officer shall amend the order of assessment so as to exclude the amount of capital gain not chargeable to tax under the provisions of sub-section (2) of section 54; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the end of the previous year in which the additional compensation was received by the assessee.;"

- (d) in sub-section (9), for the words, figures and letter "under the provisions of section 54B", the words, brackets, figures and letter "under the provisions of sub-section (1) of section 54B" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1974:

- (e) after sub-section (9), the following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 1974, namely:—

"(9A) Where in the assessment for any year, a capital gain arising from the transfer by way of compulsory acquisition under any law of any such capital asset as is referred to in section 54B is charged to tax and if the compensation for such acquisition is enhanced or further enhanced, as the case may be, by any court, tribunal or other authority, and within a period of two years after the receipt of the additional compensation, the assessee purchases any land for being used for agricultural purposes, the Income-tax Officer shall amend the order of assessment so as to exclude the amount of capital gain not chargeable to tax under the provisions of sub-section (2) of section 54B; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the end of the previous year in which the additional compensation was received by the assessee.;"

- (f) in sub-section (10), for the words, figures and letter "under the provisions of section 54D", the words, brackets, figures and letter "under the provisions of sub-section (1) of section 54D" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 1974:

- (g) sub-section (10) shall be renumbered and shall be deemed to have been renumbered with effect from the 1st day of April, 1974 as clause (a) of that

sub-section and after clause (a) as so renumbered, the following clause shall be inserted and shall be deemed to have been inserted with effect from that date, namely:—

"(b) Where in the assessment for any year, a capital gain arising from the transfer by way of compulsory acquisition of any such capital asset as is referred to in section 54D is charged to tax and if the compensation for such acquisition is enhanced or further enhanced, as the case may be, by any court, tribunal or other authority, and within a period of three years after the date of receipt of the additional compensation the assessee purchases any land or building or any right in any land or building or constructs any building for the purpose of shifting or re-establishing the undertaking referred to in sub-section (1) of that section or setting up any other industrial undertaking, the Income-tax Officer shall amend the order of assessment so as to exclude the amount of capital gain not chargeable to tax under the provisions of sub-section (2) of section 54D; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the end of the previous year in which the additional compensation was received by the assessee.;"

- (h) in sub-section (10A) [as directed to be inserted by section 23 of the Finance (No. 2) Act, 1977 (29 of 1977)], for the words, figures and letter "under the provisions of section 54E", the words, brackets, figures and letter "under the provisions of sub-section (1) of section 54E" shall be substituted;

- (i) after the said sub-section (10A), the following sub-section shall be inserted, namely:—

"(10B) Where in the assessment for any year, a capital gain arising from the transfer, being a transfer by way of compulsory acquisition or a transfer the consideration for which was determined or approved by the Central Government or the Reserve Bank of India, of any capital asset, not being a short-term capital asset, is charged to tax and if the compensation or, as the case may be, consideration for such transfer is enhanced or further enhanced, as the case may be, by any court, tribunal or other authority, and within a period of six months after the receipt of the additional compensation or consideration, the assessee invests or deposits the whole or any part of the additional compensation or consideration in any specified asset referred to in Explanation 1 of sub-section (1) of section 54E, the Income-tax Officer shall amend the order of assessment so as to exclude the amount of capital gain not chargeable to tax under the provisions of sub-section (3) of section 54E; and the provisions of section 154 shall, so far as may be, apply thereto, the period of four years specified in sub-section (7) of that section being reckoned from the end of the previous year in which the additional compensation or consideration was received by the assessee.;"

- (j) the following Explanation shall be inserted at the end and shall be deemed to have been so inserted with effect from the 1st day of April, 1974, namely:—

"Explanation.—For the purposes of this section,—

- (a) "additional compensation" shall have the meaning assigned to it in clause (1) of the Explanation to sub-section (2) of section 54;
- (b) "additional consideration", in relation to the transfer of any capital asset the consideration for which was determined or approved by the Central Government or the Reserve Bank of India means the difference between

the amount of consideration for such transfer as enhanced by any court, tribunal or other authority and the amount of consideration which would have been payable if such enhancement had not been made."

20. *Amendment of section 193.*—In section 193 of the Income-tax Act, in the proviso, after clause (ia), the following clause shall be inserted, namely:—

"(ib) any interest payable on National Development Bonds; or"

21. *Insertion of new section 194 BB.*—After section 194B of the Income-tax Act, the following section shall be inserted, namely:—

"194BB.—*Winnings from horse race.*—Any person, being bookmaker or a person to whom a licence has been granted by the Government under any law for the time being in force for horse racing in any race course or for arranging for wagering or betting in any race course, who is responsible for paying to any person any income by way of winnings from any horse race in an amount exceeding two thousand five hundred rupees shall, at the time of payment thereof, deduct income-tax thereon at the rates in force:

Provided that no deduction shall be made under this section from any payment made before the 1st day of June, 1978."

22. *Amendment of section 208.*—In section 208 of the Income-tax Act, in sub-section (1), in clause (b) for the words, brackets and figures "sub-section (3) of section 212", the words, figures and letter "section 209A" shall be substituted with effect from the 1st day of June, 1978.

23. *Amendment of section 209.*—In section 209 of the Income-tax Act, with effect from the 1st day of June, 1978,—

(a) in sub-section (1), for clause (c), the following clause shall be substituted, namely:—

"(c) in cases where an estimate (including a revised estimate) is sent by the assessee under section 209A or section 212, the total income so estimated shall, for the purposes of calculation of tax under this section, be substituted for the total income referred to in clause (a);"

(b) in sub-section (2),—

(i) in clause (a), in the opening portion, after the words "in cases" the words, brackets, figures and letter "where the assessee sends a statement under sub-section (1) of section 209A or" shall be inserted;

(ii) in clause (b), for the words, brackets, figures and letter "in cases where an estimate is sent by the assessee under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (3A) of section 212", the words, brackets, figures and letter "in cases where an estimate (including a revised estimate) is sent by the assessee under section 209A or section 212" shall be substituted.

24. *Insertion of new section 209A.*—In the Income-tax Act, after section 209, the following section shall be inserted with effect from the 1st day of June, 1978, namely:—

"209A. *Computation and Payment of advance tax by assessee.*—(1) Every person shall, in each financial year, before the date on which the instalment, or where he has not previously been assessed by way of regular assessment under this Act, before the date on which the last instalment, of advance tax is due in his case under sub-section (1) of section 211, if his current income is likely to exceed the amount specified in sub-section (2) of section 208, send to the Income-tax Officer—

(a) where he has been previously assessed by way

of regular assessment under this Act, a statement of advance tax payable by him computed in the manner laid down in clause (a) or, as the case may be, sub-clause (i) clause (d) of sub-section (1) of section 209, or

(b) where he has not previously been assessed; by way of regular assessment under this Act, an estimate of—

(i) the current income, and

(ii) the advance tax payable by him on the current income calculated in the manner laid down in section 209,

and shall pay such amount of advance tax as accords with the statement or, as the case may be, estimate in equal instalments on the dates applicable in his case under section 211.

(2) Where an assessee who is required to send a statement under clause (a) of sub-section (1) estimates at any time before the date on which the first instalment of advance tax is due in his case under sub-section (1) of section 211 that, by reason of his current income being likely to be less than the income on which advance tax is payable by him under sub-section (1) or for any other reason, the amount of advance tax computed in the manner laid down in section 209 on the current income would be less than the amount of advance tax payable by him under sub-section (1), he may send to the Income-tax Officer, in lieu of such statement, an estimate of—

(i) the current income, and

(ii) the advance tax payable by him on the current income calculated in the manner laid down in section 209,

and shall pay such amount of advance tax as accords with his estimate in equal instalments on the dates applicable in his case under section 211.

(3) Where an assessee who has sent a statement under clause (a) of sub-section (1) estimates any time before the last instalment of advance tax is due in his case that, by reason of his current income being likely to be less than the income on which advance tax is payable by him under sub-section (1) or for any other reason, the amount of advance tax computed in the manner laid down in section 209 on the current income would be less than the amount of advance tax payable by him under sub-section (1), he may, at his option, send to the Income-tax Officer an estimate of—

(i) the current income, and

(ii) the advance tax payable by him on the current income calculated in the manner laid down, in section 209,

and shall pay such amount of advance tax as accords with his estimate in equal instalments on such of the dates applicable in his case under section 211 as have not expired, or in one sum if only the last of such dates has not expired.

(4) In the case of any assessee who is liable to pay advance tax under sub-section (1) or sub-section (2) or, as the case may be, sub-section (3), if, by reason of the current income being likely to be greater than the income on which the advance tax so payable by him has been computed or for any other reason, the amount of advance tax computed in the manner laid down in section 209 on the current income (which shall be estimated by the assessee) exceeds the amount of advance tax so payable by him by more than 33-1/3 per cent of the latter amount, he shall, at any time before the date on which the last instalment of advance tax is payable by him, send to the Income-tax Officer an estimate of—

(i) the current income, and

(ii) the advance tax payable by him on the current income calculated in the manner laid down in section 209.



and shall pay such amount of advance tax as accords with his estimate on such of the dates applicable in his case under section 211 as have not expired, by instalments which may be revised according to sub-section (5):

Provided that in a case where the Commissioner is satisfied that, having regard to the nature of the business carried on by the assessee and the date of expiry of the previous year in respect of such business, it will be difficult for the assessee to furnish the estimate required to be furnished by him in accordance with the provisions of this sub-section before the date on which the last instalment of advance tax is due in his case, he may, if the assessee pays the advance tax which he is liable to pay under sub-section (1) or sub-section (2) or, as the case may be, sub-section (3) before such date, extend the date for furnishing such estimate up to a period of thirty days immediately following the last date of the previous year in respect of that business and, where the date is so extended, the assessee shall pay, on or before the date as so extended, the amount by which the advance tax already paid by him falls short of the advance tax payable in accordance with his estimate.

- (5) The assessee may send a revised estimate of the advance tax payable by him before any one of the dates specified in section 211 and adjust any excess or deficiency in respect of any instalment already paid in a subsequent instalment or in subsequent instalments.
- (6) Every statement or estimate under this section shall be sent in the prescribed form and verified in the prescribed manner.

**Explanation.**—For the purposes of this section and section 212, “current income”, in relation to the advance tax payable by an assessee during any financial year, means the total income of the assessee [exclusive of capital gains and income referred to in sub-clause (ix) of clause (24) of section 2, if any] of the period which would be the previous year for the assessment year immediately following that financial year.

**25. Amendment of section 211.**—In section 211 of the Income-tax Act, in sub-section (1), with effect from the 1st day of June, 1978,—

- (a) in the opening portion, for the words and figures “Subject to the provisions of this section and of section 212”, the words, figures and letter “Subject to the provisions of this section and of sections 209A and 212” shall be substituted;
- (b) for the *Explanation*, the following *Explanation* shall be substituted, namely:—

‘*Explanation.*—In this sub-section, “total income” means,—

- (a) in a case where the advance tax is paid by the assessee in accordance with the statement sent by him under sub-section (1) of section 209A or in accordance with an order of the Income-tax Officer under section 210, the total income with reference to which the advance tax payable has been calculated in such statement or order;
  - (b) in a case where the advance tax is paid in accordance with an estimate (including a revised estimate) made by the assessee under section 209A or section 212, the total income with reference to which the advance tax is so estimated,
- as reduced, in either case, by the amount of capital gain and income referred to in sub-clause (ix) of clause (24) of section 2, if any, included therein.’

**26. Amendment of section 212.**—In section 212 of the Income-tax Act, with effect from the 1st day of June, 1978,—

- (a) in sub-section (1), for the words, brackets and figures “by reason of his total income [exclusive

of capital gains and income referred to in sub-clause (ix) of clause (24) of section 2, if any] of the period which would be the previous year for the immediately following assessment year (such total income being, hereafter in this section, referred to as “current income”), the words “by reason of his current income” shall be substituted;

- (b) sub-section (3) shall be omitted.

**27. Amendment of section 215.**—In section 215 of the Income-tax Act, in sub-section (1), for the words and figures “advance tax under section 212 on the basis of his own estimate”, the words, figures, letter and brackets “advance tax under section 209A or section 212 on the basis of his own estimate (including revised estimate)” shall be substituted with effect from the 1st day of June, 1978.

**28. Amendment of section 216.**—In section 216 of the Income-tax Act, in clause (a), for the words, brackets figures and letter “under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (3A) of section 212”, the words, figures and letter “under section 209A or section 212” shall be substituted with effect from the 1st day of June, 1978.

**29. Amendment of section 217.**—In section 217 of the Income-tax Act, with effect from the 1st day of June, 1978,—

- (a) in sub-section (1),—

(i) for the portion beginning with the words “the Income-tax Officer finds that any such person” and ending with the words “twelve per cent per annum”, the following shall be substituted, namely:—  
“the Income-tax Officer finds—

- (a) that any such person as is referred to in clause (a) of sub-section (1) of section 209A has not sent the statement referred to in that clause or the estimate in lieu of such statement referred to in sub-section (2) of that section; or

- (b) that any such person as is referred to in clause (b) of sub-section (1) of section 209A has not sent the estimate referred to in that clause,

simple interest at the rate of twelve per cent per annum”;

- (ii) for the words “the said sub-section”, the words, brackets and figures “the said sub-section (1) or sub-section (2)” shall be substituted;

- (b) in sub-section (1A),—

- (i) after the words “the Income-tax Officer finds that”, the words, brackets, figures and letter “any person who is required to send an estimate under sub-section (4) of section 209A or” shall be inserted;

- (ii) for the words “the said sub-section”, the words, brackets, figures and letter “the said sub-section (4) or, as the case may be, sub-section (3A)” shall be substituted.

**30. Substitution of new section for section 218.**—For section 218 of the Income-tax Act, the following section shall be substituted with effect from the 1st day of June, 1978, namely:—

“218. *When assessee deemed to be in default.*—If (1) any assessee has sent,—

- (a) under sub-section (1) of section 209A, a statement, or

- (b) under section 209A or section 212 an estimate or a revised estimate,

of the advance tax payable by him but does not pay any instalment in accordance therewith on the date or dates specified in section 211, he shall be deemed to be an assessee in default in respect of such instalment or instalments.

- (2) If any assessee does not pay on the specified date any instalment of advance tax that he is required to pay under section 210 and does not, before the



date on which any such instalment as is not paid becomes due, send under sub-section (1) or sub-section (2) of section 212 an estimate or a revised estimate of the advance tax payable by him, he shall be deemed to be an assessee in default in respect of such instalment or instalments.

- (3) Notwithstanding anything contained in sub-section (1) or sub-section (2), an assessee shall not be deemed to be in default in respect of any amount of which the payment is deferred under section 213 until after the date communicated by him to the Income-tax Officer under that section."

**31. Amendment of section 273.**—In the Income-tax Act, with effect from the 1st day of June, 1978, section 273 shall be renumbered as sub-section (2) thereof and—

- (1) before sub-section (2) as so renumbered, the following sub-section shall be inserted, namely:—

"(1) If the Income-tax Officer, in the course of any proceedings in connection with the regular assessment for any assessment year, is satisfied that any assessee—

(a) has furnished under clause (a) of sub-section (1) of section 209A a statement of the advance tax payable by him which he knew or had reason to believe to be untrue, or

(b) has without reasonable cause failed to furnish a statement of the advance tax payable by him in accordance with the provisions of clause (a) of sub-section (1) of section 209A,

he may direct that such person shall, in addition to the amount of tax, if any, payable by him, pay by way of penalty a sum—

- (i) which, in the case referred to in clause (a), shall not be less than ten per cent but shall not exceed one and a half times the amount by which the tax actually paid during the financial year immediately preceding the assessment year under the provisions of Chapter XVII-C falls short of—

(1) seventy-five per cent, of the assessed tax as defined in sub-section (5) of section 215, or

(2) the amount which would have been payable by way of advance tax if the assessee had furnished a correct and complete statement in accordance with the provisions of clause (a) of sub-section (1) of section 209A,

Whichever is less;

- (ii) which, in the case referred to in clause (b), shall not be less than ten per cent but shall not exceed one and a half times of seventy-five per cent of the assessed tax as defined in sub-section (5) of section 215."

(2) is sub-section (2) as so renumbered,—

- (a) for clause (a) the following clause shall be substituted, namely:—

"(a) has furnished under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (5) of section 209A, or under sub-section (1) or sub-section (2) of section 212, an estimate of the advance tax payable by him which he knew or had reason to believe to be untrue, or";

(b) in clause (aa), after the words "has furnished", the words, brackets, figures and letter "under sub-section (4) of section 209A or" shall be inserted;

(c) in clause (b), for the words, brackets and figures "sub-section (3) of section 212", the words, brackets, letters and figures "clause (b) of sub-section (1) of section 209A" shall be substituted;

(d) in clause (c), for the words, brackets, figures and letter "sub-section (3A) of section 212", the words, brackets, figures and letters "sub-section (4) of section 209A or sub-section (3A) of section 212" shall be substituted;

- (e) for sub-clause (2) of clause (i), the following sub-clause shall be substituted, namely:—

"(2) where a statement under clause (a) of sub-section (1) of section 209A was furnished by the assessee or where a notice under section 210 was issued to the assessee, the amount payable under such statement or, as the case may be, such notice,";

- (f) for clause (iii) the following clause shall be substituted, namely:—

"(iii) which, in the case referred to in clause (c), shall not be less than ten per cent but shall not exceed one and a half times the amount by which—

(a) where the assessee has sent statement under clause (a), or an estimate under clause (b), of sub-section (1) of section 209A, or an estimate in lieu of a statement under sub-section (2) of that section, the tax payable in accordance with such statement or estimate; or

(b) where the assessee was required to pay advance tax in accordance with the notice issued to him under section 210, the tax payable under such notice,

falls short of seventy-five per cent of the assessed tax as defined in sub-section (5) of section 215."

- (g) in the *Explanation*, for the words, brackets, figures and letter "proviso to sub-section (3A) of section 212", the words, brackets, figures and letter "proviso to sub-section (4) of section 209A or, as the case may be, proviso to sub-section (3A) of section 212" shall be substituted.

**32. Consequential amendments to certain sections.**—The following amendments (being amendments of a consequential nature) shall be made in the Income-tax Act, namely:—

- (a) in sub-clause (ii) of clause 37A of section 2 and in clause (a) of sub-section (1) of section 197, for the figures and letter "194B", the figures and letters "194B, 194BB," shall be substituted;

- (b) in sections 198, 199, 200, 202, 203, 204 and 205, for the words, figures and letter "section 194B", the words, figures and letters "section 194B, section 194BB," shall be substituted.

#### Interest-tax

**33. Amendment of Act 45 of 1974.**—In the Interest-tax Act, 1974, in sub-section (2) of section 6, for the words, figures and letters "before the 1st day of August, 1974", the words, figures and letters "before the 1st day of August, 1974 or after the 28th day of February, 1978" shall be substituted with effect from the 1st day of April, 1979.

#### CHAPTER IV

##### INDIRECT TAXES

**34. Amendment of Act 51 of 1975.**—In the First Schedule to the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act),—

- (i) after the existing entry in column (3), against sub-heading No. (2) of Heading No. 37.01/08, the following *Explanation* shall be inserted, namely:—

"*Explanation.*—For the purposes of this sub-heading, where a film is designed with a view to different vertical sections thereof being exposed separately, its length shall be deemed to be the aggregate of the lengths of all such sections."

- (ii) in Heading No. 51.01/03, for the entry in column (3), the entry "200% plus Rs. 30 per kilogram" shall be substituted.

**35. Auxiliary duties of customs.**—(1) In the case of goods mentioned in the First Schedule to the Customs Tariff Act, or in that Schedule as amended from time to

time, there shall be levied and collected as an auxiliary duty of customs an amount equal to twenty per cent of the value of the goods as determined in accordance with the provisions of Section 14 of the Customs Act, 1962 (52 of 1962), (hereinafter referred to as the Customs Act).

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1979, except as respects things done or omitted to be done before such cesser; and section 6 of the General Clauses Act, 1897 (10 of 1987), shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

(3) The auxiliary duties of customs referred to in sub-section (1) shall be in addition to any duties of customs chargeable on such goods under the Customs Act, or any other law for the time being in force.

(4) The provisions of the Customs Act, and the rules and regulations made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the auxiliary duties of customs leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of customs on such goods under that Act or those rules and regulations, as the case may be.

36. *Amendment of Act 1 of 1944.*—In the Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act), in the First Schedule,—

(i) in Item No. 8, the *Explanation* shall be numbered as *Explanation I* and after the *Explanation* as so numbered, the following *Explanation* shall be inserted, namely:—

“*Explanation II.*—This Item does not include—

(a) base mineral oils (suitable for use in the manufacture of lubricating oils and greases) including mineral oils commonly known as Transformer oil base stock or Transformer oil feed stock; and

(b) lubricating oils including spindle oils, flushing oils and jute batching oils.”;

(ii) in Item No. 10, the *explanation* shall be numbered as *Explanation I* and after the *Explanation* as so numbered, the following *Explanation* shall be inserted, namely:—

“*Explanation II.*—This Item does not include—

(a) base mineral oils suitable for use in the manufacture of lubricating oils and greases; and  
(b) lubricating oils including axle oil.”;

(iii) in Item No. 11A, sub-item (4) shall be renumbered as sub-item (5) and before sub-item (5) as so renumbered, the following sub-item shall be inserted, namely:—

“(4) (a) Base mineral oils (suitable for use in the manufacture of lubricating oils and greases) including mineral oils commonly known as Transformer oil base stock or Transformer oil feed stock; Three thousand and five hundred rupees per metric tonne.

(b) Lubricating oils (including spindle oils, flushing oils, jute batching oils and axle oil) and lubricating greases. Three thousand and five hundred rupees per metric tonne.”;

(iv) after item No. 11C, the following items shall be inserted, namely:—

“11D. COAL (EXCLUDING LIGNITE), AND COKE NOT ELSEWHERE SPECIFIED. Ten rupees per metric tonne.

11E. ELECTRICITY. Two paise per kilowatt-hour.”;

(v) in Item No. 18, after sub-item III, the following sub-item shall be inserted, namely:—

“IV. NON-CELLULOSIC WASTES, ALL SORTS. Nine rupees per kilogram.”;

*Explanation.*—This Item includes only wastes arising in, or in relation to, the manufacture of man-made fibres (other than mineral fibres) and man-made filament yarns.

(vi) in Item No. 19 III, for the entry in the third column, the entry “The duty for the time being leviable on the base fabrics, if not already paid, plus thirty per cent *ad valorem*” shall be substituted;

(vii) in Item No. 22(3), for the entry in the third column, the entry “The duty for the time being leviable on the base fabrics, if not already paid, plus thirty per cent *ad valorem*.” shall be substituted;

(viii) in Item No. 22B, for the entry in the third column, the entry “Thirty per cent *ad valorem*.” shall be substituted;

(ix) in Item No. 34,—

(a) for the words “MOTOR VEHICLES AND TRACTORS—”, the words “MOTOR VEHICLES AND TRACTORS, INCLUDING TRAILERS—” shall be substituted;

(b) after sub-item II, the following sub-item shall be inserted, namely:—

“III. Trailers Twelve and half per cent *ad valorem*.”;

(c) for *Explanation I*, the following *Explanation* shall be substituted, namely:—

“*Explanation I.*—“Motor vehicle”, “Tractor, including agricultural tractor” and “Trailer” shall include a chassis; but shall not include a vehicle running upon fixed rails.”;

(x) for Item No. 34A, the following Item shall be substituted, namely:—

“34A. PARTS AND ACCESSORIES, NOT ELSEWHERE SPECIFIED, OF MOTOR VEHICLES AND TRACTORS, INCLUDING TRAILERS. Twenty per cent *ad valorem*.”

*Explanation I.*—The expression “Motor vehicles” has the meaning assigned to it in Item No. 34.

*Explanation II.*—The expression “Tractors” shall include agricultural tractors.

(xi) in Item No. 68, for the entry in the third column, the entry “Five per cent *ad valorem*.” shall be substituted.

37. *Special duties of excise.*—(1) In the case of goods chargeable with a duty of excise under the Central Excises Act as amended from time to time, read with any notification for the time being in force issued by the Central Government in relation to the duty so chargeable, there shall be levied and collected a special duty of excise equal to five per cent of the amount so chargeable on such goods.

(2) Sub-section (1) shall cease to have effect after the 31st day of March, 1979, except as respect things done or omitted to be done before such cesser, and section 6 of the General Clauses Act, 1897 (10 of 1897), shall apply upon such cesser as if the said sub-section had then been repealed by a Central Act.

(3) The special duties of excise referred to in sub-section (1) shall be in addition to any duties of excise chargeable on such goods under the Central Excises Act or any other law for the time being in force.

(4) The provisions of the Central Excises Act and the rules made thereunder, including those relating to refunds and exemptions from duties, shall, as far as may be, apply in relation to the levy and collection of the special duties of excise leviable under this section in respect of any goods as they apply in relation to the levy and collection of the duties of excise on such goods under that Act or those rules, as the case may be.

38. *Discontinuance of salt duty.*—For the year beginning on the 1st day of April, 1978, no duty under the Central Excises Act or the Customs Tariff Act shall be levied in respect of salt manufactured in, or imported into, India.

## CHAPTER V

### MISCELLANEOUS

39. *Amendment of Act 6 of 1898.*—In the First Schedule to the Indian Post Office Act, 1898,—

(a) for the sub-heading “Letters” and the entries thereunder, the following shall be substituted, namely:—

#### “Letters

For a weight not exceeding ten grams 25 paise.

For every ten grams or fraction thereof, exceeding ten grams 15 paise.”;

(b) for the sub-headings “Post cards”, “Book, Pattern and Sample packets” and “Registered Newspapers” and the entries under those sub-headings, the following shall be substituted, namely:—

#### “Post cards (not being Post cards containing printed communication)

Single 15 paise.

Reply 30 paise.

#### Post cards containing printed communication

For a post card 20 paise.

*Explanation.*—A post card shall be deemed to contain a printed communication, if any matter (except the name and address of, and other particulars relating to, the sender and the place and date of despatch) is recorded by printing or by cyclostyling or by any other mechanical process, not being typewriting, on any part of the post card except the right-hand half of the address-side thereof.

#### Book, Pattern and Sample packets

For the first fifty grams or fraction thereof 25 paise.

For every additional twenty-five grams or fraction thereof, in excess of fifty grams 15 paise.

#### “Paragraph C

- where the current income exceeds Rs. 15,000 but does not exceed Rs. 25,000
- where the current income exceeds Rs. 25,000 but does not exceed Rs. 35,000
- where the current income exceeds Rs. 35,000 but does not exceed Rs. 70,000
- where the current income exceeds Rs. 70,000

#### Registered Newspapers:

For a weight not exceeding fifty grams 2 paise.

For a weight exceeding fifty grams but not exceeding one hundred grams 5 paise.

For every additional one hundred grams or fraction thereof, exceeding one hundred grams 10 paise.

In the case of more than one copy of the same issue of a registered newspaper being carried in the same packet—

for a weight not exceeding one hundred grams 5 paise.

for every additional one hundred grams or fraction thereof, in excess of one hundred grams 10 paise:

Provided that such packet shall not be delivered at any addressee's residence but shall be given to a recognised agent at the Post Office.”

40. *Amendment of Act 38 of 1974.*—In the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974,—

(a) in section 4,—

(A) in sub-section (1),—

(1) in clause (i), the word “and”, occurring at the end, shall be omitted;

(2) for clause (ii), the following clauses shall be substituted, namely:—

“(ii) for the assessment year commencing on the 1st day of April, 1977 and the assessment year commencing on the 1st day of April, 1978, at the rates specified in Paragraph B of the Schedule; and

(iii) for the assessment year commencing on the 1st day of April, 1979, at the rates specified in Paragraph C of the Schedule.”;

(B) in sub-section (3),—

(1) in clause (a), for the portion beginning with the words “in a case where the Income-tax Officer” and ending with the words and figures “section 212 of that Act”, the following shall be substituted, namely:—

“in a case where statement is sent by the person under clause (a) of sub-section (1) of section 209A of the Income-tax Act in the financial year immediately preceding that assessment year or where the Income-tax Officer has made an order under sub-section (1) or sub-section (3) of section 210 of that Act requiring the person to pay advance tax during the financial year immediately preceding that assessment year and the person has not sent an estimate under section 209A or, as the case may be, section 212 of that Act”;

(2) in clause (b), for the words, brackets, figures and letter “sub-section (1) or sub-section (2) or sub-section (3) or sub-section (3A) of section 212” the words, figures and letter “section 209A or section 212” shall be substituted;

(b) in section 5, in clause (a), for the word and figures “section 211”, the words, figures, brackets and letter “section 211 or sub-section (4) of section 209A” shall be substituted;

(c) in the Schedule, for the proviso, the following shall be substituted, namely:—

4.5 per cent of the current income;

Rs. 1,125 plus 11 per cent of the amount by which the current income exceeds Rs. 25,000;

Rs. 2,225 plus 12.5 per cent of the amount by which the current income exceeds Rs. 35,000;

Rs. 6,600 plus 15 per cent of the amount by which the current income exceeds Rs. 70,000;

Provided that—

- (a) in case falling under Paragraph A or Paragraph B, where the current income exceeds Rs. 15,000 but does not exceed Rs. 15,620 the compulsory deposit shall in no case exceed the amount by which the current income exceeds Rs. 15,000;
- (b) in a case falling under Paragraph C, where the

current income exceeds Rs. 15,000 but does not exceed Rs. 15,710, the compulsory deposit shall in no case exceed the amount by which the current income exceeds Rs. 15,000;

- (c) where the amount of compulsory deposit calculated in accordance with the foregoing provisions is less than Rs. 100, it shall not be necessary for the taxpayer concerned to make such deposit."

## THE SCHEDULE

(See section 2)

### PART I

#### INCOME-TAX AND SURCHARGE ON INCOME-TAX

##### Paragraph A

##### Sub-Paragraph I

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons

##### Rates of income-tax

- (1) where the total income does not exceed Rs. 8,000
- (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000
- (3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000
- (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000
- (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000
- (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000
- (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000
- (8) where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000
- (9) where the total income exceeds Rs. 1,00,000

or body of individuals, whether incorporated or not; or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

Nil;

15 per cent of the amount by which the total income exceeds Rs. 8,000;

Rs. 1,050 plus 18 per cent of the amount by which the total income exceeds Rs. 15,000;

Rs. 1,950 plus 25 per cent of the amount by which the total income exceeds Rs. 20,000;

Rs. 3,200 plus 30 per cent of the amount by which the total income exceeds Rs. 25,000;

Rs. 4,700 plus 40 per cent of the amount by which the total income exceeds Rs. 30,000;

Rs. 12,700 plus 50 per cent of the amount by which the total income exceeds Rs. 50,000;

Rs. 22,700 plus 55 per cent of the amount by which the total income exceeds Rs. 70,000;

Rs. 39,200 plus 60 per cent of the amount by which the total income exceeds Rs. 1,00,000;

Provided that for the purposes of this Sub-Paragraph,—

- (i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;
- (ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 10,540, the income-tax payable thereon shall not exceed seventy per cent of the amount by which the total income exceeds Rs. 10,000.

##### Surcharge on income-tax

The amount of income-tax computed in accordance

with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent. of such income-tax.

##### Sub-Paragraph II

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1978 exceeds Rs. 10,000,—

##### Rates of income-tax

- (1) where the total income does not exceed Rs. 8,000
- (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000
- (3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000
- (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000
- (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000
- (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000
- (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000
- (8) where the total income exceeds Rs. 70,000

Nil;

18 per cent of the amount by which the total income exceeds Rs. 8,000;

Rs. 1,260 plus 25 per cent of the amount by which the total income exceeds Rs. 15,000;

Rs. 2,510 plus 30 per cent of the amount by which the total income exceeds Rs. 20,000;

Rs. 4,010 plus 40 per cent of the amount by which the total income exceeds Rs. 25,000;

Rs. 6,010 plus 50 per cent of the amount by which the total income exceeds Rs. 30,000;

Rs. 16,010 plus 55 per cent of the amount by which the total income exceeds Rs. 50,000;

Rs. 27,010 plus 60 per cent of the amount by which the total income exceeds Rs. 70,000;

##### Surcharge on income-tax

Provided that for the purposes of this Sub-Paragraph,—

- (i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;
- (ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 10,690, the income-tax payable thereon shall not exceed seventy per cent of the amount by which the total income exceeds Rs. 10,000.

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

**Paragraph B**

In the case of every co-operative society,—

*Rates of income-tax*

- |  |   |
|--|---|
| (1) where the total income does not exceed Rs. 10,000                        | 15 per cent of the total income;  |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000 | Rs. 1,500 plus 25 per cent. of the amount by which the total income exceeds Rs. 10,000; |
| (3) where the total income exceeds Rs. 20,000                                | Rs. 4,000 plus 40 per cent of the amount by which the total income exceeds Rs. 20,000.  |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be, increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

**Paragraph C**

*Sub-Paragraph I*

In the case of every registered firm, not being a case to which Sub-Paragraph II of this Paragraph applies,—

*Rates of income-tax*

- |  |   |
|--|---|
| (1) Whether the total income does not exceed Rs. 10,000                        | Nil;  |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000   | 5 per cent of the amount by which the total income exceeds Rs. 10,000;                    |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000   | Rs. 750 plus 7 per cent of the amount by which the total income exceeds Rs. 25,000;       |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,500 plus 15 per cent of the amount by which the total income exceeds Rs. 50,000;    |
| (5) where the total income exceeds Rs. 1,00,000                                | Rs. 10,000 plus 24 per cent of the amount by which the total income exceeds Rs. 1,00,000. |

*Surcharge on income-tax*

*Sub-Paragraph II*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent of such total income,—

*Rates of income-tax*

- |  |  |
|--|--|
| (1) where the total income does not exceed Rs. 10,000                          | Nil;   |
| (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000   | 4 per cent of the amount by which the total income exceeds Rs. 10,000;                   |
| (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000   | Rs. 600 plus 7 per cent of the amount by which the total income exceeds Rs. 25,000;      |
| (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000 | Rs. 2,250 plus 13 per cent of the amount by which the total income exceeds Rs. 50,000;   |
| (5) where the total income exceeds Rs. 1,00,000                                | Rs. 8,850 plus 22 per cent of the amount by which the total income exceeds Rs. 1,00,000. |

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

*Explanation.*—For the purposes of this Paragraph, “registered firm” includes an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act.

**Paragraph D**

In the case of every local authority,—

*Rate of income-tax*

- On the whole of the total income 50 per cent.

*Surcharge income-tax*

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

**Paragraph E**

In the case of company,—

*Rates of income-tax*

- I. In the case of a domestic company,—
- |   |                                  |
|---|----------------------------------|
| (1) where the company is a company in which the public are substantially interested,—     | 45 per cent of the total income; |
| (i) in a case where the total income does not exceed Rs. 1,00,000                         |                                  |
| (ii) in a case where the total income exceeds Rs. 1,00,000                                | 55 per cent of the total income; |
| (2) where the company is not a company in which the public are substantially interested,— |                                  |
| (i) in the case of an industrial company,—  |                                  |
| (a) where the total income does not exceed Rs. 2,00,000                                   | 55 per cent of the total income; |
| (b) where the total income exceeds Rs. 2,00,000   | 60 per cent of the total income; |
| (ii) in any other case  | 65 per cent of the total income; |

Provided that—

- (i) the income-tax payable by a domestic company, being company in which the public are substantially interested, the total income of which exceeds Rs. 1,00,000 shall not exceed the aggregate of—
- (a) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and
- (b) eighty per cent of the amount by which its total income exceeds Rs. 1,00,000;
- (ii) on so much of the total income as consists of—
- (a) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1971 but before the 1st day of April, 1976, or
- (b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th day of February, 1964 but before the 1st day of April, 1976,
- and where such agreement has, in either case, been approved by the Central Government
- (ii) on the balance, if any, of the total income
- (ii) the income-tax payable by a domestic company, not being a company in which the public are substantially interested, which is an industrial company and the total income of which exceeds Rs. 2,00,000, shall not exceed the aggregate of—
- (a) the income-tax which would have been payable by the company if its total income had been Rs. 2,00,000 (the income of Rs. 2,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and
- (b) eighty per cent of the amount by which its total income exceeds Rs. 2,00,000.
- II. In the case of a company other than a domestic company.—
- 50 per cent;
- 70 per cent.

#### Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of five per cent of such income-tax.

#### PART II

*Rates for deduction of tax at source in certain cases*  
In every case in which under the provisions of sections 193, 194, 194A, 194B, 194BB, 194D and 195 of the Income-tax Act, tax is to be deducted at the rates in force, deduction shall be made from the income subject to deduction at the following rates:—

1	Income-tax	
	Rate of income-tax 2	Rate of surcharge 3
1. In the case of a person other than a company—		
(a) where the person is resident in India—		
(i) on income by way of interest other than "Interest on securities"	10 per cent	Nil.
(ii) on income by way of winnings from lotteries and crossword puzzles	30 per cent	4.5 per cent;
(iii) on income by way of winnings from horse races	30 per cent	4.5 per cent;
(iv) on income by way of insurance commission	10 per cent	Nil;
(v) on any other income (excluding interest payable on a tax-free security)	20 per cent	3 per cent;
(b) where the person is not resident in India—		
(i) on the whole income (excluding interest payable on a tax-free security)	income-tax at 30 per cent and surcharge at 4.5 per cent of the amount of the income, or income-tax and surcharge on income-tax in respect of the income at the rates prescribed in Sub-Paragraph I of paragraph A of Part III of this Schedule, if such income had been the total income, whichever is higher;	
(ii) on income by way of interest payable on a tax-free security	15 per cent.	2.25 per cent
2. In the case of a company—		
(a) where the company is a domestic company—		
(i) on income by way of interest other than "Interest on securities"	20 per cent.	1 per cent;
(ii) on any other income (excluding interest payable on a tax-free security)	22 per cent.	1 per cent;
(b) where the company is not a domestic company—		
(i) on income by way of dividends payable by any domestic company	25 per cent.	Nil;
(ii) on income by way of royalty payable by an India concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March, 1976, where such royalty is in consideration for the transfer of all or any rights (including the granting of a licence) in respect of copyright in any book on	40 per cent.	Nil;

1	2	3
a subject referred to in the proviso to sub-section (1A) of section 115A of the Income-tax Act, to the Indian concern		
(iii) on income by way of royalty] not being royalty of the nature referred to in sub-item (b) [(ii) payable by an Indian concern in pursuance of an agreement made by it with the Indian concern and which has been approved by the Central Government,—		
(A) where the agreement is made after the 31st day of March, 1961 but before the 1st day of April, 1976	50 per cent	2.5 per cent;
(B) where the agreement is made after the 31st day of March, 1976—		
(1) on so much of the amount of such income as consists of lump sum consideration for the transfer outside India of, or the imparting of information outside India in respect of, any data, documentation, drawing or specification relating to any patent, invention, model, design, secret formula or process, or trade mark or similar property	20 per cent.	Nil;
(2) on the balance, if any, of such income	40 per cent	Nil;
(iv) on income by way of fees for technical services payable by an Indian concern in pursuance of an agreement made by it with the Indian concern and which has been approved by the Central Government—		
(A) where the agreement is made after the 29th day of February, 1964 but before the 1st day of April, 1976.	50 per cent	2.5 per cent;
(B) where the agreement is made after the 31st day of March, 1976	40 per cent	Nil;
(v) on income by way of interest payable on a tax-free Security	44 per cent	2.2 per cent;
(vi) on any other income	70 per cent	3.5 per cent.

### PART III

*Rates for calculating or charging income-tax in certain cases, deducting income-tax from income chargeable under the heads "Salaries" or any payment referred to in sub-section (9) of section 80E and computing "advance tax".*

In cases in which income-tax has to be calculated under the first proviso to sub-section (5) of section 132 of the Income-tax Act or charged under sub-section (4) of section 172 of sub-section (2) of section 174 or section 175 or sub-section (1) of section 176 of the said Act or deducted under section 192 of the said Act from income chargeable under the head "Salaries" or deducted under sub-section (9) of section 80E of the said Act from any payment referred to in the said sub-section (9) or in which the "advance tax" payable under Chapter XVII-C of the said Act has to be computed, at the rate or rates in force,

such income-tax or, as the case may be, "advance tax" (not being "advance tax" in respect of any income chargeable to tax under Chapter XII or section 164 of the Income-tax Act at the rates as specified in that Chapter or section), shall be so calculated, charged, deducted or computed at the following rate or rates:—

#### Paragraph A

#### Sub-Paragraph I

In the case of every individual or Hindu undivided family or unregistered firm or other association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the Income-tax Act, not being a case to which Sub-Paragraph II of this Paragraph or any other Paragraph of this Part applies,—

#### Rates of income-tax

- Where the total income does not exceed Rs. 8,000
- where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000
- where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000
- where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000
- where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000
- where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000
- where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000
- where the total income exceeds Rs. 70,000 but does not exceed Rs. 1,00,000
- where the total income exceeds Rs. 1,00,000

Nil;  
15 per cent of the amount by which the total income exceeds Rs. 8,000  
Rs. 1,050 plus 18 per cent of the amount by which the total income exceeds Rs. 15,000;  
Rs. 1,950 plus 25 per cent of the amount by which the total income exceeds Rs. 20,000;  
Rs. 3,200 plus 30 per cent of the amount by which the total income exceeds Rs. 25,000;  
Rs. 4,700 plus 40 per cent of the amount by which the total income exceeds Rs. 30,000;  
Rs. 12,700 plus 50 per cent of the amount by which the total income exceeds Rs. 50,000;  
Rs. 22,700 plus 55 per cent of the amount by which the total income exceeds Rs. 70,000;  
Rs. 39,200 plus 60 per cent of the amount by which the total income exceeds Rs. 1,00,000;

Provided that for the purposes of this Sub-Paragraph,—

- no income-tax shall be payable on a total income not exceeding Rs. 10,000;
- where the total income exceeds Rs. 10,000 but does not

not exceed Rs. 10,540, the income tax payable thereon shall not exceed seventy per cent of the amount by which the total income exceeds Rs. 10,000.



*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

*Rates of income-tax*

- (1) where the total income does not exceed Rs. 8,000
- (2) where the total income exceeds Rs. 8,000 but does not exceed Rs. 15,000
- (3) where the total income exceeds Rs. 15,000 but does not exceed Rs. 20,000
- (4) where the total income exceeds Rs. 20,000 but does not exceed Rs. 25,000
- (5) where the total income exceeds Rs. 25,000 but does not exceed Rs. 30,000
- (6) where the total income exceeds Rs. 30,000 but does not exceed Rs. 50,000
- (7) where the total income exceeds Rs. 50,000 but does not exceed Rs. 70,000
- (8) where the total income exceeds Rs. 70,000

Provided that for the purposes of this Sub-Paragraph,—

- (i) no income-tax shall be payable on a total income not exceeding Rs. 10,000;
- (ii) where the total income exceeds Rs. 10,000 but does not exceed Rs. 10,690, the income-tax payable thereon shall not exceed seventy per cent of the amount by which the total income exceeds Rs. 10,000.

*Rates of income-tax*

- (1) where the total income does not exceed Rs. 10,000
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 20,000
- (3) where the total income exceeds Rs. 20,000

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

*Rates of income-tax*

- (1) where the total income does not exceed Rs. 10,000
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000
- (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000
- (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000
- (5) where the total income exceeds Rs. 1,00,000

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

*Rates of income-tax*

- (1) where the total income does not exceed Rs. 10,000
- (2) where the total income exceeds Rs. 10,000 but does not exceed Rs. 25,000
- (3) where the total income exceeds Rs. 25,000 but does not exceed Rs. 50,000
- (4) where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000
- (5) where the total income exceeds Rs. 1,00,000.

*Sub-Paragraph II*

In the case of every Hindu undivided family which at any time during the previous year has at least one member whose total income of the previous year relevant to the assessment year commencing on the 1st day of April, 1979 exceeds Rs. 10,000.—

*Nil;*

18 per cent of the amount by which the total income exceeds Rs. 8,000;  
Rs. 1,260 plus 25 per cent of the amount by which the total income exceeds Rs. 15,000;  
Rs. 2,510 plus 30 per cent of the amount by which the total income exceeds Rs. 20,000;  
Rs. 4,010 plus 40 per cent of the amount by which the total income exceeds Rs. 25,000;  
Rs. 6,010 plus 50 per cent of the amount by which the total income exceeds Rs. 30,000;  
Rs. 16,010 plus 55 per cent of the amount by which the total income exceeds Rs. 50,000;  
Rs. 27,010 plus 60 per cent of the amount by which the total income exceeds Rs. 70,000;

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

*Paragraph B*

In the case of every co-operative society,—

15 per cent of the total income;  
Rs. 1,500 plus 25 per cent of the amount by which the total income exceeds Rs. 10,000;  
Rs. 4,000 plus 40 per cent of the amount by which the total income exceeds Rs. 20,000.

*Paragraph C**Sub-Paragraph I*

In the case of every registered firm not being a case to which Sub-Paragraph II of this Paragraph applies,—

*Nil;*

5 per cent of the amount by which the total income exceeds Rs. 10,000;  
Rs. 750 plus 7 per cent of the amount by which the total income exceeds Rs. 25,000;  
Rs. 2,500 plus 15 per cent of the amount by which the total income exceeds Rs. 50,000;  
Rs. 10,000 plus 24 per cent of the amount by which the total income exceeds Rs. 1,00,000.

*Sub-Paragraph II*

In the case of every registered firm whose total income includes income derived from a profession carried on by it and the income so included is not less than fifty-one per cent of such total income,—

*Nil;*

4 per cent of the amount by which the total income exceeds Rs. 10,000;  
Rs. 600 plus 7 per cent of the amount by which the total income exceeds Rs. 25,000;  
Rs. 2,350 plus 13 per cent of the amount by which the total income exceeds Rs. 50,000;  
Rs. 8,850 plus 22 per cent of the amount by which the total income exceeds Rs. 1,00,000.

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such

In the case of every local authority,—

*Rate of income-tax*

On the whole of the total income 50 per cent.

In the case of a company,—

*Paragraph E*

*Rates of income-tax*

I. In the case of a domestic company,—

(1) where the company is a company in which the public are substantially interested,—

(i) in a case where the total income does not exceed Rs. 1,00,000

(ii) in case a where the total income exceeds Rs. 1,00,000

(2) where the company is not a company in which the Public are substantially interested,—

(i) in the case of an industrial company,—

(a) where the total income does not exceed Rs. 2,00,000

(b) where the total income exceeds Rs. 2,00,000

(ii) in any other case

Provided that—

(i) the income-tax payable by domestic company, being a company in which the public are substantially interested, the total income of which exceeds Rs. 1,00,000 shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 1,00,000 (the income of Rs. 1,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent of the amount by which its total income exceeds Rs. 1,00,000;

(ii) the income-tax payable by a domestic company, not being a company in which the public are substantially interested, which is an industrial company and the total income of which exceeds Rs. 2,00,000, shall not exceed the aggregate of—

(a) the income-tax which would have been payable by the company if its total income had been Rs. 2,00,000 (the income of Rs. 2,00,000 for this purpose being computed as if such income included income from various sources in the same proportion as the total income of the company); and

(b) eighty per cent of the amount by which its total income exceeds Rs. 2,00,000.

II. In the case of a company other than a domestic company,—

(i) on so much of the total income as consists of—

(a) royalties received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 31st day of March 1961 but before the 1st day of April, 1976, or

(b) fees for rendering technical services received from an Indian concern in pursuance of an agreement made by it with the Indian concern after the 29th

*income-tax.*

*Explanation.*—For the purposes of this Paragraph, “registered firm” includes an unregistered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act.

*Paragraph D*

*Surcharge on income-tax*

The amount of income-tax computed at the rate hereinbefore specified shall be increased by a surcharge for purposes of the Union calculated at the rate of fifteen per cent of such income-tax.

day of February, 1964 but before the 1st day of April, 1976,

and where such agreement has, in either case, been approved by the Central Government

50 per cent

(ii) on the balance, if any, of the total income

70 per cent:

*Surcharge on income-tax*

The amount of income-tax computed in accordance with the preceding provisions of this Paragraph shall be increased by a surcharge calculated at the rate of five per cent of such income-tax.

**PART IV**

[See section 2(7) (e)]

**RULES FOR COMPUTATION OF NET AGRICULTURAL INCOME**

*Rule 1.*—Agricultural income of the nature referred to in sub-clause (a) of clause (1) of section 2 of the Income-tax Act shall be computed as if it were income chargeable to income-tax under that Act under the head “Income from other sources” and the provisions of sections 57 to 59 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of section 58 shall apply subject to the modification that the reference to section 40A therein shall be construed as not including a reference to sub-sections (3) and (4) of section 40A.

*Rule 2.*—Agricultural income of the nature referred to in sub-clause (b) or sub-clause (c) of clause (1) of section 2 of the Income-tax Act [other than income derived from any building required as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c)] shall be computed as if it were income chargeable to income-tax under that Act under the head “Profits and gains of business or profession” and the provisions of sections 30, 31, 32, 34, 36, 37, 38, 40, 40A [other than sub-sections (3) and (4) thereof], 41, 43 and 43A of the Income-tax Act shall, so far as may be, apply accordingly.

*Rule 3.*—Agricultural income of the nature referred to in sub-clause (c) of clause (1) of section 2 of the Income-tax Act, being income derived from any building required

as a dwelling house by the receiver of the rent or revenue or the cultivator or the receiver of rent-in-kind referred to in the said sub-clause (c) shall be computed as if it were income chargeable to income-tax under that Act under the head "Income from house property" and the provisions of sections 23 to 27 of that Act shall, so far as may be, apply accordingly:

Provided that sub-section (2) of the said section 23 shall apply subject to the modifications that the references to "total income" therein shall be construed as references to net agricultural income and that the words, figures and letter "and before making any deduction under Chapter VIA" shall be omitted.

**Rule 4.**—Notwithstanding anything contained in any other provisions of these rules, in a case where the assessee derives income from sale of tea grown and manufactured by him in India, such income shall be computed in accordance with rule 8 of the Income-tax Rules, 1962, and sixty per cent of such income shall be regarded as the agricultural income of the assessee.

**Rule 5.**—Where the assessee is a partner of a registered firm or an under-registered firm assessed as a registered firm under clause (b) of section 183 of the Income-tax Act, which in the previous year has any agricultural income, or is a partner of an under-registered firm which has not been assessed as a registered firm under clause (b) of the said section 183 and which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an unregistered firm but has any agricultural income, then, the agricultural income or loss of the firm shall be computed in accordance with these rules and his share in the agricultural income or loss of the firm shall be computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act and the share so computed shall be regarded as the agricultural income or loss of the assessee.

**Rule 6.**—Where the assessee is a member of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) which in the previous year has either no income chargeable to tax under the Income-tax Act or has total income not exceeding the maximum amount not chargeable to tax in the case of an association of persons or a body of individuals (other than a Hindu undivided family, a company or a firm) but has any agricultural income, then, the agricultural income or loss of the association or body shall be computed in accordance with these rules and the share of the assessee in the agricultural income or loss so computed shall be regarded as the agricultural income or loss of the assessee.

**Rule 7.**—Where the result of the computation for the previous year in respect of any source of agricultural income is a loss, such loss shall be set off against the income of the assessee, if any, for that previous year from any other source of agricultural income.

Provided that where the assessee is a partner of an unregistered firm which has not been assessed as a registered firm under clause (b) of section 183 of the Income-tax Act or is a member, of an association of persons or a body of individuals and the share of the assessee in the agricultural income of the firm, association or body, as the case may be, is a loss, such loss shall not be set off against any income of the assessee from any other source of agricultural income.

**Rule 8.**—Any sum payable by the assessee on account of any tax levied by the State Government on the agricultural income shall be deducted in computing the agricultural income.

**Rule 9.**—(1) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1978, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the pre-

vious years relevant to the assessment years commencing on the 1st day of April, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977, is a loss, then, for the purposes of sub-section (2) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1974, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1976 or the 1st day of April, 1977,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1977, and

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1978.

(2) Where the assessee has, in the previous year relevant to the assessment year commencing on the 1st day of April, 1979 or, if by virtue of any provision of the Income-tax Act, income-tax is to be charged in respect of the income of a period other than that previous year, in such other period, any agricultural income and the net result of the computation of the agricultural income of the assessee for any one or more of the previous years relevant to the assessment years commencing on the 1st day of April, 1974 or the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978, is a loss, then, for the purposes of sub-section (6) of section 2 of this Act,—

(i) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1974, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1975 or the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978,

(ii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1975, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1976 or the 1st day of April, 1977 or the 1st day of April, 1978,

(iii) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1976, to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1977 or the 1st day of April, 1978,

(iv) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1977 to the extent, if any, such loss has not been set off against the agricultural income for the previous year relevant to the assessment year commencing on the 1st day of April, 1978, and

(v) the loss so computed for the previous year relevant to the assessment year commencing on the 1st day of April, 1978,

shall be set off against the agricultural income of the assessee for the previous year relevant to the assessment year commencing on the 1st day of April, 1979 or the period aforesaid.

(3) Where a change has occurred in the constitution of a firm, nothing in sub-rule (1) or sub-rule (2) shall entitle the firm to set off so much of the loss proportionate to the share of a retired or deceased partner computed in the manner laid down in sub-section (1), sub-section (2) and sub-section (3) of section 67 of the Income-tax Act as exceeds his share of profits, if any, of the previous year in the firm, or entitle any partner to the benefit of any portion of the said loss (computed in the manner aforesaid) which is not apportionable to him.

(4) Where any person deriving any agricultural income from any source has been succeeded in such capacity by another person, otherwise than by inheritance, nothing in sub-rule (1) or sub-rule (2) shall entitle any person, other than the person incurring the loss, to have it set off under sub-rule (1) or, as the case may be, sub-rule 2.

(5) Notwithstanding anything contained in this rule no loss which has not been determined by the Income-tax Officer under the provisions of these rules or the rules contained in Part IV of the First Schedule to the Finance Act, 1974 (20 of 1974), or of the First Schedule to Finance Act, 1975 (25 of 1975), or of the First Schedule to the Finance Act, 1976 (66 of 1976), or of the First Schedule to the Finance (No. 2) Act, 1977 (29 of 1977), shall be set off under sub-rule (1) or, as the case may be, sub-rule (2).

**Rule 10.**—Where the net result of the computation made in accordance with these rules is a loss, the loss computed shall be ignored and the net agricultural income shall be deemed to be nil.

**Rule 11.**—The provisions of the Income-tax Act relating to procedure for assessment (including the provisions of section 288A relating to rounding off of income) shall, with the necessary modifications, apply in relation to the computation of the net agricultural income of the assessee as they apply in relation to the assessment of the total income.

**Rule 12.**—For the purposes of computing the net agricultural income of the assessee, the Income-tax Officer shall have the same powers as he has under the Income-tax Act for the purposes of assessment of the total income.

Assented to on 18th May, 1978.

## THE BANKING SERVICE COMMISSION (REPEAL) ACT, 1978

ACT No. 20 OF 1978

AN

ACT

to repeal the Banking Service Commission Act, 1975.

BE it enacted by Parliament in the Twenty-ninth Year of the Republic of India as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Banking Service Commission (Repeal) Act, 1978.

(2) It shall be deemed to have come into force on the 19th day of September, 1977.

2. **Definitions.**—In this Act, unless the context otherwise requires,—

(a) “appointed day” means the 19th day of September, 1977;

(b) “Banking Service Commission” means the Banking Service Commission established under section 3 of the Banking Service Commission Act, 1975 (42 of 1975).

3. **Repeal of Act 42 of 1975 and the dissolution of the Banking Service Commission.**—On the appointed day the Banking Service Commission Act, 1975, shall stand repealed and the Banking Service Commission shall stand dissolved.

4. **Consequential provisions.**—On the dissolution of the Banking Service Commission,—

(a) (i) the person appointed as the Chairman of the Banking Service Commission; and

(ii) every other person appointed by the Banking Service Commission,

and holding office as such immediately before the appointed day shall vacate their respective offices and no such Chairman or other person shall be entitled to claim any compensation for the premature termination of the term of his office or of any contract of service;

(b) any proceeding of whatever nature pending before the Banking Service Commission immediately before the appointed day shall stand terminated;

(c) the balance of all monies (including any fee) received by, or advanced to, the Banking Service Commission and not spent by it before the appointed day shall, on the appointed day, stand transferred to, and shall vest in, the Central Government and shall be utilised for the purposes of clauses (e) and (f);

(d) all property of whatever kind owned by, or vested in, the Banking Service Commission immediately before the appointed day, shall, on the appointed day, stand transferred to, and shall vest in, the Central Government;

(e) all liabilities and obligations of whatever kind incurred by the Banking Service Commission and subsisting immediately before the appointed day, shall, on and from the appointed day be deemed to be the liabilities or obligations, as the case may be, of the Central Government; and any proceeding or cause of action, pending or existing immediately before the appointed day by or against the Banking Service Commission in relation to such liability or obligation may, as from the appointed day, be continued or enforced by or against the Central Government.

**Explanation.**—For the purposes of this clause, “liability” does not include any liability for any money advanced to the Banking Service Commission under sub-section (3) of section 19 of the Banking Service Commission Act, 1975; (42 of 1975).

(f) all monies vested in the Central Government under clause (c) shall, after deducting the amount incurred for discharging the liabilities and obligations under clause (e), be refunded by the Central Government to each public sector bank as defined in clause (h) of section 2 of the Banking Service Commission Act, 1975 (42 of 1975), in proportion to the amount advanced by such public sector bank to the

Banking Service Commission under sub-section (3) of section 19 of that Act.

5. *Savings*.—(1) Anything done or any action taken under the Banking Service Commission (Repeal) Ordinance, 1977 (10 of 1977), which ceased to operate, shall be deemed to have been done or taken under the corresponding provisions of this Act.

(2) Nothing in this Act shall be deemed to affect the right of the Chairman of the Banking Service Commission or of any other person appointed by the said Commission to receive salary, allowances or other benefits, in accordance with the terms and conditions of service applicable to him, for the period from the date of cesser of operation of the said Ordinance till the date on which this Act receives the assent of the President (both days inclusive).

## भाग 7—भारतीय निर्वाचन आयोग (Election Commission of India) की वैधानिक अधिसूचनाएं तथा अन्य निर्वाचन सम्बन्धी अधिसूचनाएं

शून्य

अनुपूरक

देखिये पृष्ठ 1112 में 1115

## PART II

### AGRICULTURE DEPARTMENT

#### NOTIFICATION

Mandi, the 6th July, 1978

No. Agr. M. 3-8/74-VOL. II-638.—Whereas the District Land Development Committee of Mandi District, Mandi has prepared the Land Development and River Vellay Project Schemes under section 4 of the Himachal Pradesh Land Development Act, 1973, in respect of the areas given against each scheme indicated in the list attached.

And whereas the State Government keeping in view the consent of persons aforesaid and after consideration, the Committee has sanctioned the scheme under section 5(2) of the said Act, in the meeting held on 30th June, 1978.

Now, therefore, the schemes sanctioned by the Committee under section 5(2) are hereby published in the Raj-patra, Himachal Pradesh for the information of all concerned as required by section 6 of the said Act and shall come into force immediately.

G. S. CHAMBIYAL

Deputy Commissioner cum-Chairman.

वर्ष, 1978-79 की मण्डो जिला की भू-संरक्षण योजनाओं की सूची

क्रमांक	स्कीम नं०	नाम	पिता का नाम	गांव	पटवार वृत्त	रकबा है०	अनुमानित राशि है०	ऋण है०	अनुदान है०
1	2	3	4	5	6	7	8	9	10
1.	करसीग।मण्डो।1178-79	श्वश्री मानसिंह आदि।	बालक राम	पोंछी	ग्वालपुर	0.75	1870	935	935
2.	करसीग।मण्डो।12178-79	क्यालु आदि	कांतकू	रिक्की	भन्वल	1.95	2,680	1,340	1,340
3.	करसीग।मण्डो।13178-89	हरो राम	नाबकू	नकरोल	करसीग	1.27	3,160	1,558.0	1,580
4.	करसीग।मण्डो।14/78-79	मनी राम	आदम	गटावी	जरोल	0.54	1,900	950	950
5.	करसीग।मण्डो।15/78-79	सेतू	रजदू	कोद	डबरोट	0.46	1,700	850	850
6.	करसीग।मण्डो।16178-79	नहर	जनण	बगैण	करसीग	0.39	970	485	485
7.	करसीग।मण्डो।17178-79	तेज राम	चांद	भन्वल	भन्वल	0.35	870	430	435
8.	करसीग।मण्डो।18178-79	नटूरिया आदि	बलिया	"	"	0.97	2,440	1,22	1,220
9.	करसीग।मण्डो।19178-89	ठाकूर	भगना	वेगली	कलासन	1.73	4,320	2,160	2,160
10.	करसीग।मण्डो।110178-79	श्रीमती धूकली	पतिन डाहडू	पांगना	पांगना	0.25	610	305	305
11.	करसीग।मण्डो।111178-79	विन्नु आदि	धजकू	रिछणी	डलीग	0.66	1,650	825	825
12.	करसीग।मण्डो।112178-79	पन्ना लाल	धनी राम	रवेड़	जरोल	0.82	2,000	1,000	1,000
13.	करसीग।मण्डो।113178-79	मादू राम	शिबू	बखोहल	पांगना	0.27	990	495	495
14.	करसीग।मण्डो।114178-79	गुलशन	शिव लाल	दछेण	करसीग	0.27	990	495	495
15.	करसीग।मण्डो।115178-79	पय देव	शिव लाल	"	"	0.27	990	495	495
16.	करसीग।मण्डो।116178-79	जयमल	हरिया	जोहड़	"	0.32	1,200	600	600
17.	करसीग।मण्डो।117178-79	दीनत राम	कांतकू राम	गण	तैवणू	1.54	3,852	1,925	1,925
18.	करसीग।मण्डो।118178-79	जगरनाथ	धनी राम	कोडा	करसीग	0.88	3,310	1,650	1,650
19.	करसीग।मण्डो।119178-79	क्याली राम	ग्याहू	करसीग	"	0.53	1,870	935	935
20.	करसीग।मण्डो।120178-79	गशर सिंह	फांडू	कांटा	"	0.64	2,180	1,090	1,090
21.	करसीग।मण्डो।121178-79	गरना आदि	धनी राम	रवेड़	जरोल	0.50	1,440	720	720
22.	करसीग।मण्डो।122/78-79	भौधर आदि	सावण	मकोहल	करसीग	0.74	1,820	910	910

1	2	3	4	5	6	7	8	9	10
23.	करसोगामण्डी।23।78-79	सर्वश्री शेखर राम	सर्वश्री द्विरदा राम धनोम		करसोग	1.05	2,600	1,300	1,300
24.	करसोगामण्डी।24।78-79	नन्द लाल	गोवर्धन	पांगणा	पांगणा	1.26	970	485	485
25.	करसोगामण्डी।25।78-79	हरभजन सिंह	देवी सिंह	करसोग	करसोग	0.27	990	495	495
26.	करसोगामण्डी।26।78-79	तेज राम	सुरजण	मनोमडा	चुराग	1.26	3,150	1,675	1,675
27.	करसोगामण्डी।27।78-79	मस्त राम	शुकरू	जैई	तैवण	0.70	1,630	815	815
28.	करसोगामण्डी।28।78-79	अमरसिंह	हरि सरण	भरथुणी	पांगणा	0.94	2,200	1,100	1,100
29.	करसोगामण्डी।29।78-79	पिरु राम	टांटी	घारखादलू	माहू	0.76	1,880	940	940
30.	करसोगामण्डी।30।78-79	मनशा राम	धर्मदास	शाहला	तैवण	1.05	2,600	1,300	1,300
31.	करसोगामण्डी।31।78-79	श्री मती शान्ती देवी	पत्नी काहनचन्द	नफनन		9.39	960	480	480
32.	करसोगामण्डी।32।78-79	मंगल राम	सहाड़ू	जैई	तैवण	1.05	2,610	1,305	1,305
33.	करसोगामण्डी।33।78-79	शांति प्रकाश	नल्लू राम	पांगणा	पांगणा	0.37	1,300	650	650
34.	करसोगामण्डी।34।78-79	बालक राम	साहगू	कोटि	तैवण	2.13	5,000	2,400	2,500
1.	सुन्दर नगरामण्डी।1।78-79	सर्व श्री काला	सर्व श्री जवाहर रावा	बटवाड़ा		0.31	1,140	570	570
2.	सुन्दर नगरामण्डी।2।78-79	हीरा सिंह	तुला राम	कून	सेरी कोठी	0.52	1,920	960	960
3.	सुन्दर नगरामण्डी।3।78-79	श्रीमती जिऊगी	पत्ति करमू	बलालग	पौड़ा कोठी	0.40	1,500	750	750
4.	सुन्दर नगरामण्डी।4।78-79	बालक राम	शेखर	बहली	पौड़ा कोठी	0.46	1,160	580	580
5.	सुन्दर नगरामण्डी।5।78-79	डागू	ग्याहलू	श्रीली	पौड़ा कोठी	0.41	1,520	760	760
6.	सुन्दर नगरामण्डी।6।78-79	अमर सिंह	बालू	सैगल	पौड़ा कोठी	0.37	1,360	680	680
7.	सुन्दर नगरामण्डी।7।78-79	बंसी लाल	बंगाली	छियुंड	पौड़ा कोठी	0.35	1,300	650	650
8.	सुन्दर नगरामण्डी।8।78-79	परस राम	बिहू	पौड़ा कोठी		0.28	1,040	520	520
9.	सुन्दर नगरामण्डी।9।78-79	मनलू	बाटी	जरोल	बटवाड़ा	0.39	1,470	735	735
10.	सुन्दर नगरामण्डी।10।78-79	नरपत राम	बैपड़ा	बहली	पौड़ा कोठी	0.36	1,350	675	675
11.	सुन्दर नगरामण्डी।11।78-79	बंगाली	सैणू	बटवाड़ा	बटवाड़ा	0.16	600	300	300
12.	सुन्दर नगरामण्डी।12।78-79	गरीब दाम	कपूरू	बरागटा	हरबाई	0.81	2,030	1,015	1,015
13.	सुन्दर नगरामण्डी।13।78-79	श्रीमती दवारकू	पुत्री पटिया	गरोपी	पौड़ा कोठी	0.39	1,470	735	735
14.	सुन्दर नगरामण्डी।14।78-79	नोखू	नोतम	बरागटा	दरोहट-गरवी।	0.86	3,220	1,610	1,610
15.	सुन्दर नगरामण्डी।15।78-79	प्रदुमण	अमर सिंह	रुधमोई	सु०नगर	0.39	1,400	700	700
16.	सुन्दर नगरामण्डी।16।78-79	चूहड़ा	कुन्दन	डडोलबारडा	कलीहड़	0.32	1,090	545	545
17.	सुन्दर नगरामण्डी।17।78-79	दुर्गा सिंह	मलागर	सोहर	नालंग	0.65	1,620	810	810
18.	सुन्दर नगरामण्डी।18।78-79	मनी राम	हरी सरण	सलैज	पौड़ा कोठी	0.30	1,140	570	570
19.	सुन्दर नगरामण्डी।19।78-79	दया राम आदि	सिद्धु	मंडलोह	रोहड़ा	0.59	2,160	1,080	1,080
20.	सुन्दर नगरामण्डी।20।78-79	चूहड़ी उर्फ मंथरी।	पत्ति कलिया राम।	सैगल	पौड़ा कोठी	0.30	1,040	520	520
21.	सुन्दर नगरामण्डी।21।78-79	लुदर मणी, इन्द्र।	बालू	अनुशी	पौड़ा कोठी	0.79	2,940	1,470	1,470
1.	सुन्दर नगर।आरवीपी।मण्डी।1।78-79	सर्व श्री खजाना राम।	सर्व श्री सूहड़ा	डैहर	डैहर	0.38	1,420	710	710
2.	सुन्दर नगर।आरवीपी।मण्डी।2।78-79	रुन्त राम	गुसाऊं	समीन	घांघणू	0.37	1,360	680	680
3.	सुन्दर नगर।आरवीपी।मण्डी।3।78-79	देवी सरन	मंगतु राम	बल्ही	मलोह	0.32	1,200	600	600
4.	सुन्दर नगर।आरवीपी।मण्डी।4।78-79	किशन	दुर्गा	दरामन	चाम्बी	0.28	1,060	530	530
5.	सुन्दर नगर।आरवीपी।मण्डी।5।78-79	परादुमण सिंह	अमर सिंह	थला	सेहली	0.61	1,540	770	770
6.	सुन्दर नगर।आरवीपी।मण्डी।6।78-79	जवाहर लाल	सुन्दर	भटोर	डैहर	0.13	470	235	235
7.	सुन्दर नगर।आरवीपी।मण्डी।7।78-79	भाड़ू राम	गुरदिता	चनोर	नालग	0.13	480	240	240
8.	सुन्दर नगर।आरवीपी।मण्डी।8।78-79	चूहा राम	आलमू	छजवार	मलोह	0.40	1,500	750	750

1	2	3	4	5	6	7	8	9	10
9. मुन्दर नगर।आरवीपी।मण्डी।9।	सर्वश्री दुनी चन्द सर्वश्री लाल सिंह दुदर	कलहोड़	0.72	2,590	1,295	1,295			
78-79									
10. मुन्दर नगर।आरवीपी।मण्डी।10।	नकबिन्दु घेदाँ	डैहर	डैहर	0.18	690	345	345		
78-79									
11. मुन्दर नगर।आरवीपी।मण्डी।11।	मुदामा राम धनु	घोर	ज्योर	0.76	2,850	1,425	1,425		
78-79									
12. मुन्दर नगर।आरवीपी।मण्डी।12।	फागणू भीना	समीन	घाघणू	0.09	350	175	175		
78-79									
13. मुन्दर नगर।आरवीपी।मण्डी।13।	सदा राम लटुरिया	छजवार	मलोह	0.28	1,030	515	515		
78-79									
14. मुन्दरनगर।आरवीपी।मण्डी।	देवी राम जानकी	चूरड़	सैहली	0.11	430	215	215		
14।78-79									
15. मुन्दर नगर।आरवीपी।मण्डी।15।	सन्तु राम करमू	समीन	घाघणू	0.38	1,630	815	815		
78-79									
16. मुन्दर नगर।आरवीपी।मण्डी।16।	बरडू राम कपूरू	जरोल	बैला	0.21	790	395	395		
78-79									
17. मुन्दर नगर।आरवीपी।मण्डी।17।	चमारू धिडर	रोपड़ी	बैला	0.51	1,900	950	950		
78-79									
18. मुन्दर नगर।आरवीपी।मण्डी।18।	मुनसी राम काहनू	नलोग	नलोग	0.45	1,680	840	840		
78-79									
19. मुन्दर नगर।आरवीपी।मण्डी।19।	उलमू चन्द आदि गुसाऊ-राम	मसोम	सरैन	0.46	1,720	860	860		
78-79									
1. सदर।मण्डी।1।78-79	सर्वश्री अचरू राम ।	सर्वश्री कनैह्या कोट राम ।	सैगलू	0.48	1,200	600	600		
2. सदर।मण्डी।2।78-79	दिला राम	गोभा राम	कासन	सैगलू	0.46	1,150	575	575	
3. सदर।मण्डी।3।78-79	कर्मू, कांशीराम	डागू, कर्मू	तरयासल	कोट	1.12	2,780	1390	1390	
4. सदर।मण्डी।4।78-79	इन्दू	चणू	पपरहल	सैगलू	0.35	880	440	440	
5. सदर।मण्डी।5।78-79	पवन कुमार	हिंदू राम	जन्दरोला	कोटली	0.53	1,320	660	660	
6. सदर।मण्डी।6।78-79	हिरदा आदि	कनैह्या राम	चनालसा	कोट	1.84	4,600	2,300	2,300	
7. सदर।मण्डी।7।78-79	लुदर राम	निरंजन	कासन	सैगलू	0.84	3,150	1,575	1,575	
8. सदर।मण्डी।8।78-79	नेज राम	परस राम	कासन	सैगलू	0.44	1,650	825	825	
9. सदर।मण्डी।9।78-79	यादवेन्द्र	मेहरचन्द	कोठी गैहरी	सरद्वार	0.16	400	200	200	
10. सदर।मण्डी।10।78-79	खैरान सिंह	मनी राम	वीर	वीर	0.16	600	300	300	
11. सदर।मण्डी।11।78-79	हीरामणी	मोहन लाल	थनोट	सैहली	2.12	5,000	2,500	2,500	
12. सदर।मण्डी।12।78-79	ठाकुर दाम आदि	रुन्दू राम	सैहली	सदर	1.56	5,000	2,500	2,500	
		(राम जी) ।							
13. सदर।मण्डी।13।78-79	टोटी राम	नराजू	वाड़ी	धुमानू	0.85	1,270	635	635	
14. सदर।मण्डी।14।78-79	नुदरमणी	कपूरू	हार्ट	कोटली	0.20	750	375	375	
15. सदर।मण्डी।15।78-79	रूप चन्द	काहन सिंह	ढाढन	फोगला	0.40	1,000	500	500	
16. सदर।मण्डी।16।78-79	चमारू राम	सैम्पड़	बाड़ी गमानू	वीड़	0.45	1,650	825	825	
17. सदर।मण्डी।17।78-79	भुप सिंह	लाला	बाड़ी	गुमानू	0.50	1,770	885	885	
18. सदर।मण्डी।18।78-79	गंगा राम	राम सिंह	तरनोह	खाड़कल्याण	0.30	1,120	560	560	
19. सदर।मण्डी।19।78-79	ज्योति प्रसाद	भूनाथ	चण्डयाल	धामनू	0.74	2,770	1,385	1,385	
	आदि ।								
20. सदर।मण्डी।20।78-79	जगू राम	मेला राम	रती	रती	0.38	1,380	690	690	
21. सदर।मण्डी।21।78-79	नानमन	लोणू	मुदेहड़ा	रिवालसर	0.35	1,310	655	655	
22. सदर।मण्डी।22।78-79	नरसिंह राम	हीरा लाल	रठांहा	भड़याल	0.36	2,790	1,395	1,395	
23. सदर।मण्डी।23।78-79	श्रीमती कलौनी	पनि निब	टिक्कर	गोत्रा गागल	0.24	900	450	450	
	देवी ।	राम ।	वाला ।						
24. सदर।मण्डी।24।78-79	धर्म दाम आदि	सिद्ध व टिटल	म्यांली	भंगराठू	1.38	7,260	3,630	3,630	
25. सदर।मण्डी।25।78-79	द्वेस चन्द	सोहन सिंह	गुटकर	बगला	0.26	960	480	480	
27. सदर।मण्डी।27।78-79	मुन्दर सिंह	गुसाऊं	सटांहा	राजगढ़	0.75	2,770	1,385	1,385	
28. सदर।मण्डी।28।78-79	शैव चन्द	मिद्धु राम	रियुर	रिवालसर	0.73	4,100	2,050	2,050	
29. सदर।मण्डी।29।78-79	खुब चन्द	नरसिंह	बनेहड़	नटनेड़	1.30	7,310	3,655	3,655	
30. सदर।मण्डी।30।78-79	नानमन	केशव	चण्डयाल	धामन	1.78	10,000	5000	5,000	



1	2	3	4	5	6	7	8	9	10
31.	सदरामण्डी।31178-79	सर्व श्री भाग चन्द आदि	सर्व श्री खुबन् राम	गुटकर	बगला	3.87	20,000	10,000	10,000
32.	सदरामण्डी।32178-79	ललित कुमार	देवी धरन	खनाहर	कमाद	0.37	1,250	625	625
33.	सदरामण्डी।33178-79	श्रीमती ध्यानु	पुत्री अवन	रोपा	झिड़ी	0.32	1,200	600	600
34.	सदरामण्डी।34178-79	कर्म देव	धनी राम	रोपा	झिड़ी	0.30	1,150	575	575
35.	सदरामण्डी।35178-79	अमरजीत	गुरमुख सिंह	मैना	मलवाड़	0.18	670	335	335
36.	सदरामण्डी।36178-79	पीरा	लुहार	रोपा	झिड़ी	0.23	940	470	470
37.	सदरामण्डी।37178-79	लिखन राम	जैय राम	मैरी	झिड़ी	0.40	1,500	750	750
38.	सदरामण्डी।38178-79	शुकर	फियू	रोपा	झिड़ी	0.30	1,120	560	560
39.	सदरामण्डी।39178-79	मगत राम	सिन्दु	रोपा	झिड़ी	0.36	1,350	675	675
40.	सदरामण्डी।40178-79	चैत राम	जगरू	रोपा	झिड़ी	0.50	1,700	850	850
41.	सदरामण्डी।41178-79	गुरदेव	रतन दाम	मिलादारल	झिड़ी	0.05	180	90	90
42.	सदरामण्डी।42178-79	फंगू	रतन दाम	मिलादारल	झिड़ी	0.45	1,700	850	850
43.	सदरामण्डी।43178-79	श्रीमती मानदासा	पुत्री दया राम	चौकी भनई	रैडवार	0.23	670	335	335
44.	सदरामण्डी।44178-79	खेल राम	गिरू	रोपा	झिड़ी	0.22	820	410	410
45.	सदरामण्डी।45178-79	बोरी सिंह	गंगा राम	भड़वाल	भड़वाल	0.40	1,500	750	750
46.	सदरामण्डी।46178-79	किशन	सीतू	कठलग	कनवाल	0.63	2,360	1,180	1,180
47.	सदरामण्डी।47178-79	अमर दास	चमारू राम	चलाह	बगला	0.32	1,190	595	595
48.	सदरामण्डी।48178-79	बिजु	रन्तु	मलबहड़	वालट	0.35	1,400	700	700
49.	सदरामण्डी।49178-79	मुहम्मद हुसैन	अब्दुल अजीज	कमान्द	कमान्द	0.35	1,310	655	655
50.	सदरामण्डी।50178-79	श्रीमती रेगमू	पतिल कर्म सिंह	कमान्द	कमान्द	0.35	1,310	655	655
51.	सदरामण्डी।51178-79	किशन चन्द	भुवनेश्वर	बनील	गिवा	0.33	1,250	625	625
52.	सदरामण्डी।52178-79	देवी सिंह	पुनुराम	भरोन	मलवाड़	0.63	2,360	1,180	1,180
53.	सदरामण्डी।53178-79	दलीप चन्द	नन्द लाल	टोपी	ओट	0.74	2,770	1,385	1,385
54.	सदरामण्डी।54178-79	गुसाई	गिन्तु	रोपा	झिड़ी	0.10	370	185	185
55.	सदरामण्डी।55178-79	लालभन	जिन्दु राम	बिजनी	टाडू	0.88	3,300	1,650	1,650
56.	सदरामण्डी।56178-79	मोती राम	निहवाल	नवलह	सदर	0.89	3,080	1,540	1,540
57.	सदरामण्डी।57178-79	श्रीमती कोयला देवी	पतिल कुन्दन	साम्बल	पंडोह	0.28	1,050	525	525
58.	सदरामण्डी।58178-79	डागी आदि	धन्ना	धनंग	सदर	2.70	4,980	2,490	2,490
59.	सदरामण्डी।59178-79	श्रीमता चनिया देवी	पतिल बलबीर सिंह	टकौली	ओट	0.62	3,200	1,600	1,600
60.	सदरामण्डी।60178-79	बंसी लाल	भगत राम	पाली	ओट	0.71	2,380	1,190	1,190
61.	सदरामण्डी।61178-79	शेर सिंह	भगत	मेहड़	टांडू	0.48	1,664	832	832
62.	सदरामण्डी।62178-79	धर्म सिंह	मिहाह	मुटकर	बगला	0.83	4,660	2,330	2,330
63.	सदरामण्डी।63178-79	श्रवण सिंह	मीनू	गोडीघार	मलवाड़	0.40	1,500	750	750
64.	सदरामण्डी।64178-79	भागू	रन्तु	झिड़ी	झिड़ी	0.20	750	375	375
1.	सदर।आरवीपी।मण्डी।1178-79	सर्व श्री अमर	सर्व श्री शंकर दास	नालसन	सैगलू	0.42	1,550	775	775
		नाथ ।							
2.	सदर।आरवीपी।मण्डी।2178-79	अमर नाथ	वरिकम दास	नालसन	सैगलू	0.56	2,070	1,035	1,035
3.	सदर।आरवीपी।मण्डी।3178-79	अमर सिंह	मोहला	नालसन	सैगलू	0.46	1,740	870	870
4.	सदर।आरवीपी।मण्डी।4178-79	तरहूड शुकर	धुंगल	चनान	सैहली	0.64	2,370	1,185	1,185
5.	सदर।आरवीपी।मण्डी।5178-79	छजू राम	गोपाल सिंह	बागी	सैहली	0.09	340	170	170
6.	सदर।आरवीपी।मण्डी।6178-79	हीरा सिंह	गोपाल सिंह	बागी	सैहली	0.09	340	170	170
7.	सदर।आरवीपी।मण्डी।7178-79	नेक राम	जगत राम	बड़गांव	सैगलू	0.35	1,300	650	650
8.	सदर।आरवीपी।मण्डी।8178-79	पूर्ण	हुकमीयां	मरोध	रजवाड़ी	2.74	8,770	4,385	4,385
9.	सदर।आरवीपी।मण्डी।9178-79	आत्म सिंह	नेत्र सिंह	मांडल	भंग रोडू	0.51	1,200	600	600
10.	सदर।आरवीपी।मण्डी।10178-79	परस राम	कपूर	धनेरा	दसेहड़ा	0.50	1,840	920	920
11.	सदर।आरवीपी।मण्डी।11178-79	मान चन्द आदि	दर्शन सिंह	गोल	रजवाड़ी	1.60	4,000	2,000	2,000
12.	सदर।आरवीपी।मण्डी।12178-79	नन्द लाल	नानकू राम	चाम्बी	तल्याहड़	0.50	1,870	935	935
1.	जोगिन्द्र नगर।मण्डी।1178-79	सर्व श्री प्रताप चन्द	सर्व श्री चमारू राम	ढेलू	ढेलू	0.32	1,200	600	600
2.	जोगिन्द्र नगर।मण्डी।2178-79	वलस राम	गुरमुख	चैहड़	पाली	0.30	4,850	2,425	2,425
3.	जोगिन्द्र नगर।मण्डी।3178-79	आत्मा राम	साहड़	गनीन	पाली	0.50	1,250	625	625
4.	जोगिन्द्र नगर।मण्डी।4178-79	धर्म देव	लौंगू	पिपली	पाली	0.33	1,220	610	610

1	2	3	4	5	6	7	8	9	10
5	जोगिन्द्र नगर/मण्डो/15/78-79	सर्वश्री राम सिंह	सर्वश्री हिरथा	चैहड़	पाली	0.32	1,200	600	600
		उर्फ रामा ।							
6	जोगिन्द्र नगर/मण्डो/16/78-79	जय सिंह	हिरदा	चैहड़	पाली	0.39	1,450	725	725
7	जोगिन्द्र नगर/मण्डो/17/78-79	अमर सिंह	बसाखू	चैहड़	पाली	0.50	1,300	650	650
8	जोगिन्द्र नगर/मण्डो/18/78-79	भयानू	गिरिया	शिलग	पाली	0.40	1,500	750	750
9	जोगिन्द्र नगर/मण्डो/19/78-79	ऊमा दत्त	रुदरमणी	शिलग	पाली	0.40	1,000	500	500
10	जोगिन्द्र नगर/मण्डो/110/78-79	ठाकुर सिंह	खुला	नौहली	पाली	0.11	300	150	150
11	जोगिन्द्र नगर/मण्डो/11/78-79	हरी राम	कुन्दन	बिहू	बिहू	0.49	1,700	850	850
12	जोगिन्द्र नगर/मण्डो/12/78-79	तुला राम	कातकु	मुबार	हस्तपुर	0.40	1,480	740	740
13	जोगिन्द्र नगर/मण्डो/13/78-79	क्याहु	डुमणू	आलंग	हस्तपुर	0.70	2,620	1,310	1,310
14	जोगिन्द्र नगर/मण्डो/14/78-79	भाग चन्द	कातकु	मुधार	हस्तपुर	0.38	1,400	700	700
15	जोगिन्द्र नगर/मण्डो/15/78-79	तुला राम	बरेस्तु	छम्याण	हस्तपुर	0.80	3,000	1,500	1,500
16	जोगिन्द्र नगर/मण्डो/16/78-79	बनाखू	डागी	मुधार	हस्तपुर	0.60	2,250	1,125	1,125
17	जोगिन्द्र नगर/मण्डो/17/78-79	भलखू	दलेलू	बनोगी	नौहली	2.08	4,000	2,000	2,000
18	जोगिन्द्र नगर/मण्डो/18/78-79	फागणू	मेनकू	बनोगी	नौहली	0.32	1,190	595	595
19	जोगिन्द्र नगर/मण्डो/19/78-79	गोविन्द राम	गुरदयाल सिंह	तरयाम्बली	दरुवल	0.62	1,500	750	750
20	जोगिन्द्र नगर/मण्डो/20/78-79	मोहन सिंह	फिहंजा	दारट	जीतपुर	0.30	1,100	550	550
21	जोगिन्द्र नगर/मण्डो/21/78-79	काली दास	फिहंजा राम	दारट	जीतपुर	0.30	1,100	550	550
22	जोगिन्द्र नगर/मण्डो/22/78-79	नन्द लाल	चंजकू राम	कोहरा	चौतड़ा	0.38	1,000	500	500
23	जोगिन्द्र नगर/मण्डो/23/78-79	हिम्मत सिंह	हीरा	रंगडो	खैलल	0.30	1,130	565	565
24	जोगिन्द्र नगर/मण्डो/24/78-79	रूप लाल	बसाखू	परैण	खैलल	0.14	500	250	250
25	जोगिन्द्र नगर/मण्डो/25/78-79	सरन	बसाखू	परैण	खैलल	0.12	400	200	200
26	जोगिन्द्र नगर/मण्डो/26/78-79	तारू	शंकर	वाडी	उलाह	0.31	1,000	500	500
27	जोगिन्द्र नगर/मण्डो/27/78-79	काली दास	अमर	डुल	डेलू	0.38	1,300	650	650
28	जोगिन्द्र नगर/मण्डो/28/78-89	मोसा राम	हिम्मत	परैण	चौतड़ा	0.08	300	150	150
29	जोगिन्द्र नगर/मण्डो/29/78-79	हरी सिंह	नरायण राम	टिक्कर	नौहली	0.35	1,310	655	655
30	जोगिन्द्र नगर/मण्डो/30/78-79	गणू	डागी	डेलू	डेलू	0.10	360	180	180
31	जोगिन्द्र नगर/मण्डो/31/78-79	भागीरथ	बुतन्दा	भलोग	पाली	1.06	2,650	1,325	1,325
32	जोगिन्द्र नगर/मण्डो/32/78-79	राकेशवर सिंह	हिरदा राम	घणैतर	घणैतर	0.48	1,800	900	900
33	जोगिन्द्र नगर/मण्डो/33/78-79	खूब सिंह	रेलू राम	पडैण	चौतड़ा	0.36	1,350	675	675
34	जोगिन्द्र नगर/मण्डो/34/78-79	गणू	शंकर	कटोपरी	उलाह	0.22	700	350	350
35	जोगिन्द्र नगर/मण्डो/35/78-79	प्रेम पाल	दोलत राम	बडीमकरीडी	कुडेडा	0.69	2,500	1,250	1,250
36	जोगिन्द्र नगर/मण्डो/36/78-79	भुरी सिंह	जीती राम	बडागांव	पाली	0.39	1,400	700	700
37	जोगिन्द्र नगर/मण्डो/37/78-79	रानकू	निहू	राडाहण	उरला	0.40	1,500	750	750
1	मण्डो/मण्डो/11/78-79	सर्वश्री शेर सिंह	सर्वश्री मोना राम	बल्यात	थाना	0.70	2,620	1,310	1,310
2	मण्डो/मण्डो/21/78-79	लाल सिंह	चंडनू राम	तोगरा	मथेरन	1.06	2,700	1,350	1,350
3	मण्डो/मण्डो/31/78-79	राजेंद्र सिंह	रोठल	भांवना	भांवना	2.74	14,400	7,200	7,200
4	मण्डो/मण्डो/41/78-79	विजय चन्द	शेर सिंह	रानी	भांवना	0.30	1,120	560	560
5	मण्डो/मण्डो/51/78-79	बाबा जिवगिरि	बेना भगवान-	मण्डो	बगडाड़	0.36	1,380	690	690
			गिरि ।						
6	मण्डो/मण्डो/61/78-89	मुन्दर	बलि भदर	नैन	बरठवाड़	0.30	1,120	560	560
7	मण्डो/मण्डो/71/78-78	नन्द लाल	देवी रूप	मटोह	मथेरन	0.19	710	355	355
8	मण्डो/मण्डो/81/78-79	श्याम लाल	धन्ना राम	रोपडी (जमणी)	जमणी	0.74	2,770	1,385	1,385
9	मण्डो/मण्डो/91/78-79	मरगू सिंह	जय सिंह	भांवना	भांवना	1.45	3,090	1,545	1,545
10	मण्डो/मण्डो/101/78-79	दीना नाथ	जिन्दु राम	बटोह	मथेरन	0.58	2,150	1,075	1,075
11	मण्डो/मण्डो/111/78-79	जालू	थंहाला	जुकान	जुकान	1.03	3,700	1,850	1,850
					(नवाही) ।				
12	मण्डो/मण्डो/121/78-79	मन्तू	वंगल	बैहना	गोपालपुर	0.58	1,120	560	560
13	मण्डो/मण्डो/131/78-79	राम दाम	नखू	टटोह	बरठवाड़	0.32	1,860	930	930
14	मण्डो/मण्डो/141/78-79	श्रीमती पार्वतू	पल्लि भागीरथ	बरोट	पौटा	0.33	1,240	620	620
15	मण्डो/मण्डो/151/78-79	बर्नू राम	श्यामा	मुन्दन	लंगेहड़	0.98	2,350	1,175	1,175
16	मण्डो/मण्डो/161/78-79	मगन राम	माधू राम	बैरी	कोठुवां	0.41	1,600	800	800
17	मण्डो/मण्डो/171/78-79	वंसा	दिने राम	धारावाल	जमयाह	0.51	1,930	965	965
18	मण्डो/मण्डो/181/78-79	मन राम	गांकल	मटोह	मथेरन	0.72	2,700	1,350	1,350

1	2	3	4	5	6	7	8	9	10
19.	स०घाट।मण्डो।19।78-79	सर्वश्री भगत राम	सर्वश्री बालकू राम	(ततेली परवाणा)।	सिद्धपुर	0.97	2,300	1,150	1,150
20.	स०घाट।मण्डो।20।78-79	मिश्रम आदि	कन्हू	जोगपुर	चिंगा	1.37	3,380	1,690	1,690
21.	स०घाट।मण्डो।21।78-79	तारा चन्द	विक्रम सिंह	कांठवां	कांठवां	0.49	1,110	555	555
22.	स०घाट।मण्डो।22।78-79	अमर सिंह	गुलाब सिंह	पगलो	सवोट	0.28	1,050	525	525
23.	स०घाट।मण्डो।23।78-79	सुरत सिंह	मदन	जोहण	मजधोपिपु	2.63	4,500	2,250	2,250
24.	स०घाट।मण्डो।24।78-79	खजाना	भूरू	सरी	लौगणी	0.59	2,100	1,050	1,050
25.	स०घाट।मण्डो।25।78-79	जवाहर	मांती	चिंगा	चिंगा	0.68	2,430	1,215	1,215
26.	स०घाट।मण्डो।26।78-79	सुन्दर	दुरगा राम	लौगणी	लौगणी	0.48	1,700	850	850
27.	स०घाट।मण्डो।27।78-79	रोशन लाल	राम सिंह	तगम्बला	लौगणी	0.40	1,500	750	750
28.	स०घाट।मण्डो।28।78-79	श्रीमती राम देई	पुत्री सुन्दर राम	लौगणी	लौगणी	0.32	1,200	600	600
29.	स०घाट।मण्डो।29।78-79	पंजाब सिंह आदि	गेर सिंह	जन्दह कलां	रखोह	1.66	3,880	1,940	1,940
30.	स०घाट।मण्डो।30।78-79	लाल चन्द, चिन्तु	देवी राम	चलोण	बलदबड़ा	1.22	6,860	3,430	3,430
31.	स०घाट।मण्डो।31।78-79	पन्त राम	मिद्धू राम	अलवाना	जमसाई	0.99	3,710	1,855	1,855
1.	चच्योटा।मण्डो।1।78-79	सर्वश्री देवेन्द्र कुमार	सर्वश्री लुदर मणी	चच्योटा	चच्योटा	0.36	1,340	670	670
2.	चच्योटा।मण्डो।2।78-79	वनवीर	रनमल	फग्यारा	"	0.70	2,600	1,300	1,300
3.	चच्योटा।मण्डो।3।78-79	भाग चन्द	हिरवा राम	बल्लवार	धुनाग	0.40	1,500	750	750
4.	चच्योटा।मण्डो।4।78-79	श्रीमती नृपी	परिन जालमु	वागा	बिधाज	0.34	1,350	675	675
5.	चच्योटा।मण्डो।5।78-79	लाल सिंह इन्द्र सिंह	आलम	नैहरा	कोहलू	0.20	750	375	375
6.	चच्योटा।मण्डो।6।78-79	प्रताप सिंह	बजीरा राम	बुरहाटा	"	0.66	2,470	1,235	1,235
7.	चच्योटा।मण्डो।7।78-79	बड़ा राम	आलमू राम	चैन चौक	"	0.50	1,870	935	935
8.	चच्योटा।मण्डो।8।78-79	गुहिया	सेतु	कोट	तरख्यों	0.84	3,110	1,555	1,555
9.	चच्योटा।मण्डो।9।78-79	प्रेम सिंह	सन्त राम	नरहाली	गोहर	0.24	900	450	450
10.	चच्योटा।मण्डो।10।78-79	चूहड़ा	बुगा	किलंग	चच्योटा	0.35	1,300	650	650
11.	चच्योटा।मण्डो।11।78-79	श्रीमति केशरी देवी	पुत्री चरणू राम	बोरकलां	कुटाची	0.90	2,250	1,125	1,125
12.	चच्योटा।मण्डो।12।78-79	गोबिन्द राम	साहू	लोट	विस्ती	1.50	5,600	2,800	2,800
13.	चच्योटा।मण्डो।13।78-79	मेहरचन्द, योगराज	चन्द्रमणी	सुगावार	जरोल	0.40	1,500	750	750
14.	चच्योटा।मण्डो।14।78-79	नन्द लाल	नहरू	मलाड़	चिपुनि	0.32	1,200	600	600
15.	चच्योटा।मण्डो।15।78-79	देश राज	वरिया	चुगी	चुगी	0.84	2,100	1,050	1,050
16.	चच्योटा।मण्डो।16।78-79	कुमारी स्वर्णलता	पुत्री बालक राम	नरहाली	गोहर	0.38	1,420	710	710
17.	चच्योटा।मण्डो।17।78-79	प्रकाश चन्द	मुन्नी राम	बागा	सियाज	0.68	2,340	1,170	1,170
18.	चच्योटा।मण्डो।18।78-79	टेक चन्द	लुदर मणी	फग्यार	चच्योटा	0.57	2,070	1,035	1,035
19.	चच्योटा।मण्डो।19।78-79	लच्छमण और बालकु।	कालू	दोरी	कुटाची	0.72	2,650	1,325	1,325
20.	चच्योटा।मण्डो।20।78-79	परशोत्तम	गोवर्धन	परवारा	तरख्यों	0.44	1,650	825	825
21.	चच्योटा।मण्डो।21।78-79	मुनी लाल	पाघू	कनसोट	जाख	0.67	1,610	805	805
22.	चच्योटा।मण्डो।22।78-79	कर्म सिंह	धनी राम	धियार	चिपुनी	0.38	1,420	710	710
23.	चच्योटा।मण्डो।23।78-79	अमर सिंह	नरैणू	पठाण	चच्योटा	0.72	2,650	1,325	1,325
1.	सदर।मण्डो।एस।474/	श्री शेर सिंह आदि।	गोवर्धन	मझाठल	बगला	5.20	7,590	3,795	3,795
2.	सु०नगर।मण्डो।1।78-77	केशव राम	फिन्	जुगाहन	महादेव	3.32	17,770	8,885	8,885
3.	जो०नगर।मण्डो।445।40।69-70	रेलू आदि		पडैण	सुकाबाग	4.16	11,660	5,830	5,830
4.	जो०नगर।मण्डो।40।69-70	श्री बहादुर सिंह आदि।		मनोला	दलेड़ा	2.92	12,558	6,279	6,279
5.	जो०नगर।एस।45।मंडी	श्री बीरी सिंह आदि		तरेमट	एहजू	2.16	16,984	8,442	8,442
6.	स०घाट।मण्डो।54।70-71	श्री मेघ सिंह आदि।		कोटलू	गोपालपुर	1.75	9,720	4,860	4,860
7.	स०घाट।मण्डो।59।73-74	श्री शाली राम सुख राम आदि		बरखवाड़	बरखवाड़	8.00	6,070	3,035	3,035
8.	स०घाट।मण्डो।54।71-72	श्री हरी सिंह, मुन्दर, मार्नसिंह		बारीं	कोट	16.95	7,850	3,925	3,925
9.	चच्योटा।मण्डो।एस।5।।	श्री मुनशी राम, बरेस्तु		सियाज	सियाज	16.64	8,970	4,485	4,485

## DAILY RAINFALL RECORDED IN HIMACHAL

District and Station	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th	20th
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
<b>Bilaspur:</b>																				
Sadar	—	—	—	3.0	18.1	—	—	—	—	14.2	25.0	—	—	—	—	—	—	—	—	—
Ghumarwin	—	—	—	—	—	—	—	—	—	—	20.5	8.5	—	—	—	—	—	—	—	—
Raghunathpura	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bilaspur Obs.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Chamba:</b>																				
Chamba	—	—	—	20.0	18.1	—	—	—	4.2	42.3	39.1	8.2	—	—	—	—	—	—	—	—
Ludra	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Chhatrari	—	—	—	1.3	4.0	32.8	—	—	7.0	40.0	22.50	5.3	—	—	—	—	—	—	—	—
Bhandal	25.0	6.0	7.0	9.0	54.0	3.0	11.0	—	—	9.0	116.0	36.0	11.0	—	—	—	—	—	—	—
Chowari	—	—	—	—	10.3	—	—	—	—	5.0	31.0	2.0	—	—	—	—	—	—	—	—
Bathri	—	—	—	—	—	—	—	—	—	2.8	1.6	0.1	—	—	—	—	—	—	—	—
Kalatop	—	—	—	—	10.0	—	—	—	—	7.5	30.0	54.0	—	—	—	—	—	—	—	—
Bharmour	12.5	17.5	—	—	20.0	17.5	—	—	—	4.0	12.0	6.00	—	—	—	—	—	—	—	—
Tissa	—	—	24.8	18.6	—	6.6	—	—	—	26.6	34.6	18.0	—	—	—	—	—	—	—	—
Bhanota	—	—	—	4.5	2.0	—	—	5.0	—	33.8	16.3	27.5	—	—	—	31.3	36.3	—	—	—
Kilar	70.0	—	—	—	—	—	—	—	—	—	160.0	—	—	—	—	—	—	—	—	—
<b>Hamirpur:</b>																				
Hamirpur	—	6.0	—	—	4.0	14.0	12.0	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Kangra:</b>																				
Palampur	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dehra	—	—	—	—	—	—	—	—	—	—	—	25.4	9.0	—	—	—	—	—	—	—
Kangra	—	—	—	—	—	—	—	—	—	—	—	40.0	26.0	—	—	—	—	—	—	—
Nurpur	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Kulu:</b>																				
Kulu	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Banjar	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Kinnaur:</b>																				
Nichar	—	—	—	1.2	29.3	32.1	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Kilba	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sangla	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Kalpa	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Purbani	—	—	—	—	29.2	29.2	3.4	—	—	23.0	17.0	—	23.0	—	—	—	—	—	—	—
<b>Lehwal and Spiti:</b>																				
Keylong	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Kaza	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Simla:</b>																				
Rampur	11.7	—	—	—	13.7	19.5	—	—	—	4.2	12.7	30.5	—	—	—	—	—	—	—	—
Rohru	—	—	—	—	10.5	14.1	—	—	—	1.5	13.2	26.7	—	—	—	—	—	—	—	—
Jubbal	—	—	—	—	6.8	26.0	1.7	—	—	6.0	32.6	31.8	—	—	—	—	—	—	—	—
Chopal	2.5	1.5	—	7.8	—	13.5	—	—	7.9	19.7	29.5	4.5	—	—	—	—	—	—	—	2.1
Theog	—	—	—	1.6	—	—	—	—	—	6.6	5.6	—	—	—	—	—	—	—	—	—
Kumarasin	—	—	—	—	—	—	5.0	—	10.0	5.0	—	—	—	—	—	—	2.5	10.0	—	—
Junga	—	—	—	—	10.0	4.0	—	10.0	—	8.0	—	44.0	—	—	—	—	—	—	—	—
Kasumpti	—	—	—	—	—	—	—	—	—	4.8	3.7	—	—	—	—	—	—	—	—	—
Sun	1.0	7.4	—	—	3.0	13.6	—	—	—	—	45.0	17.0	—	—	—	—	—	—	—	—
Kekhai	—	—	—	5.0	7.0	—	—	4.0	8.0	11.0	9.0	—	—	—	—	—	—	—	—	—
Bashla	3.0	—	—	—	—	2.0	—	—	—	5.0	—	—	—	—	—	—	—	—	—	—
Khadraia	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Shilaroo	—	—	—	0.1	—	—	—	3.0	—	4.0	—	—	—	—	—	—	8.0	2.0	—	0.6
Pavala	—	—	—	3.0	4.0	—	—	—	18.0	51.0	—	—	—	—	—	—	—	—	—	—
Kotzart	1.2	—	—	1.5	—	7.6	—	1.8	—	8.7	3.5	—	—	—	—	—	—	—	—	—
Phancha	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mashobra	5.0	—	—	—	—	4.0	—	—	—	6.0	7.0	—	—	—	—	—	—	—	—	—
	4.5	3.0	—	—	5.0	—	—	—	—	2.0	26.0	12.4	—	—	—	—	—	—	—	—

[illegible]

## DAILY RAINFALL RECORDED IN HIMACHAL

District and Station	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	13th	14th	15th	16th	17th	18th	19th
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
<b>Mandi:</b>																			
Sadar ..	—	—	—	20.0	40.0	100.0	—	—	—	100.0	110.0	—	—	—	—	—	—	—	—
Jogindernagar ..	—	—	—	—	10.0	—	5.0	—	—	—	30.0	5.0	—	—	—	—	—	—	—
Sarkaghat ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Chachiot ..	—	—	—	—	12.0	11.0	—	—	—	—	—	—	—	—	—	—	—	—	—
Sundernagar ..	—	—	—	—	—	—	—	—	—	—	50.0	—	—	—	—	—	—	—	—
Karsog ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bhangrotu ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Jhuni ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Panjain ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Kasauli ..	9.0	—	—	—	—	—	8.5	—	—	7.5	52.0	21.0	—	—	—	—	—	—	—
Janjehli ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mandi Obs. ..	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
<b>Solan:</b>																			
Kasauli ..	—	—	—	—	16.2	—	—	—	—	—	32.2	6.4	—	—	—	—	—	—	—
Solan ..	—	—	—	1.4	11.3	—	7.0	—	0.2	—	12.0	13.0	—	—	—	3.6	—	—	—
Kandaghat ..	—	—	—	—	—	—	9.0	—	17.9	—	—	—	—	—	—	—	—	—	—
Arki ..	—	—	—	—	5.6	14.2	1.8	—	—	6.6	43.9	3.7	—	—	—	—	—	—	—
Nalagarh ..	—	—	—	2.2	7.8	—	—	—	—	46.4	4.8	—	—	—	—	—	—	—	—
<b>Sirmor:</b>																			
Nabha ..	1.8	—	—	—	—	1.6	—	—	—	1.2	14.0	19.2	—	—	—	—	—	—	—
Paonta Sahib ..	—	—	—	—	—	—	—	—	—	25.0	26.5	—	—	—	—	—	—	—	—
Rouka ..	—	—	0.1	—	20.0	—	—	—	5.0	—	0.8	—	—	—	—	—	—	—	—
Pachhad ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bagthan ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dhaura Kuan ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Paonta Irrigation Dept. ..	3.8	—	—	—	—	—	—	12.7	—	—	11.4	10.2	—	—	—	—	—	—	—
<b>Una:</b>																			
Una ..	—	—	—	—	—	—	0.3	—	—	—	—	5.1	—	—	—	—	—	—	—

## PRADESH FOR THE MONTH OF MARCH, 1975

20th	21st	22nd	23rd	24th	25th	26th	27th	28th	29th	30th	31st	Number of rainy days	Normal No. of rainy days	Total rainfall for the month	Average rainfall for the month	Heaviest rainfall during the month	Total rainfall from 1-3-75 to 31-3-75	Normal rainfall from 1-3-75 to 31-3-75
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
—	—	—	16.0	20.0	—	—	—	—	—	—	—	5	5.1	370.0	58.1	110.0	370.0	—
—	—	—	—	—	—	—	—	—	—	—	—	6	6.6	—	86.6	—	—	—
—	—	—	—	46.0	—	—	—	—	—	—	—	4	4.8	86.0	84.8	30.0	86.0	—
—	—	—	—	—	—	—	—	—	—	—	—	4	6.1	—	81.5	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	4	5.9	119.0	80.1	50.0	119.0	—
—	—	—	—	—	—	—	—	—	—	—	—	4	6.0	—	82.2	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	4	6.2	—	72.5	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	4	6.1	—	69.3	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	9	8.3	—	156.9	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	9	9.0	146.6	114.1	52.0	146.0	—
—	—	—	—	—	—	—	—	—	—	—	—	6	6.0	—	68.7	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	5.3	5.3	N.A.	72.5	N.A.	N.A.	—
—	—	—	—	—	—	—	—	—	—	—	—	21	6.3	721.0	—	—	721.0	—
—	—	—	—	—	—	—	—	—	—	—	—	5	6.3	180.2	85.6	—	180.2	—
—	—	—	—	—	—	—	—	—	—	—	—	5	N.A.	104.7	N.A.	40.7	104.7	—
—	—	—	—	—	—	—	—	—	—	—	—	8	N.A.	64.5	N.A.	13.0	64.5	—
—	—	—	—	—	—	—	—	—	—	—	—	8	N.A.	96.5	N.A.	43.9	96.5	—
—	—	—	—	—	—	—	—	—	—	—	—	7	N.A.	96.8	N.A.	46.4	96.8	—
—	—	—	—	—	—	—	—	—	—	—	—	—	N.A.	—	N.A.	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	28	—	362.5	—	—	362.5	—
—	—	—	—	—	—	—	—	—	—	—	—	7	N.A.	90.6	N.A.	—	90.6	—
—	—	—	—	—	—	—	—	—	—	—	—	6	2.3	87.7	39.3	19.2	87.7	—
—	—	—	—	—	—	—	—	—	—	—	—	2	2.0	—	31.4	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	2	2.8	51.5	51.7	26.5	51.5	—
—	—	—	—	—	—	—	—	—	—	—	—	2	3.9	60.2	49.3	20.0	60.2	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	7	2.1	—	23.7	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—	—	—	54.6	—	12.7	54.6	—
—	—	—	—	—	—	—	—	—	—	—	—	17	—	254.0	—	—	254.0	—
—	—	—	—	—	—	—	—	—	—	—	—	4	2.6	63.5	39.1	—	63.5	—
—	—	—	—	—	—	—	—	—	—	—	—	3	N.A.	15.6	N.A.	5.1	15.6	—
—	—	—	—	—	—	—	—	—	—	—	—	3	—	15.6	N.A.	—	15.6	—
—	—	—	—	—	—	—	—	—	—	—	—	3	N.A.	15.6	N.A.	—	15.6	—



